

# Idaho Fiscal Sourcebook



## 2005 Edition

*Legislative Services Office  
Budget & Policy Analysis*





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Director

# Legislative Services Office Idaho State Legislature

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## How to Use this Book

The *Idaho Fiscal Sourcebook, 2005 Edition* details the sources and uses of funds for state agencies. It includes those funds specifically appropriated by the Legislature and those funds that are continuously appropriated or limited only by revenues as provided by statute. It is compiled by legislative staff and acts as a companion to two other publications, the *Legislative Budget Book*, the primary reference document used by the Joint Senate Finance – House Appropriations Committee (JFAC) to set the Idaho State Budget, and the *Legislative Fiscal Report*, the comprehensive record of budget decisions made by the JFAC.

This publication organizes each state department that has spending authority for the listed funds into six broad functional areas: 1) Education, 2) Health and Human Services, 3) Public Safety, 4) Natural Resources, 5) Economic Development, and 6) General Government. Some departments are then divided into divisions or agencies for budgeting purposes. The relevant funds are next, sorted within three fund categories (general, dedicated, and federal) then by the accounting code number. The State Controller's Accounting Identification Code Structure is summarized on page 6.

A description of the fund sources and fund uses then follows. The Statewide Accounting and Reporting System (STARS) budget unit and agency code follow on the next line as a cross-reference to the accounting system. The term "(Cont)" found after certain budget units signifies a continuous appropriation. Each budget unit representing a fixed appropriation has a corresponding program in the *Legislative Fiscal Report*.

The next line lists five fiscal years of **actual expenditures** from the stated fund for that budget unit. The state's fiscal year (FY) begins July 1 and ends June 30. These unaudited numbers, provided by the Legislative Auditors from STARS, are the sum of the cash expenditures and the encumbrances for each respective fiscal year.

(Continued)

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Serving Idaho's Citizen Legislature

The agency's fiscal officer or legislative budget and policy analyst provided the descriptions of fund sources and uses. Provisions of the *Idaho Code* are cited throughout to provide a legal reference to the sources and uses of state funds. The title, chapter and section numbers are placed in parentheses following the statement that refers to or summarizes the relevant *Idaho Code* provision. For example, "(§67-3516)" inserted in the description of a source of funds indicates that further information about that fund source may be found in Title 67, Chapter 35, Section 16 of the *Idaho Code*.

Locating fund sources and uses depends on what you want to know. If you want to know what funds are used by a certain agency, go to the **Table of Contents** on pages iii through iv to find the functional area and page number. If you want to know which agencies use a particular fund, turn to the **Index by Fund Name** on pages 247 through 254 to find those agencies and their page numbers. If you only know the fund number, turn to **Appendix 2: Crosswalk by Fund Number** on pages 243 through 246 to find the name of the fund, and then turn to **Index by Fund Name** to find the page numbers.

Finally, we've included **Appendix 1: Laws Governing the State Budget** on pages 227 through 242. This appendix contains the sections of *Idaho State Constitution* and *Idaho Code* that pertain to the responsibilities of the Legislature and the Governor in the establishment and execution of the state budget.

This publication is named after the *Idaho Fiscal Sourcebook* published in four editions from 1971 to 1974 by the University of Idaho, Bureau of Public Affairs Research. The *Idaho Fiscal Sourcebook, 2005 Edition* represents a snapshot in time and should be considered as part of an on-going project. Each edition incorporates changes as funds or budget units are added, combined, or deleted or as names are changed or descriptions improved.

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## IDAHO ACCOUNTING IDENTIFICATION CODE STRUCTURE

The State Controller has the responsibility for maintaining a statewide accounting system which reflects generally accepted government accounting principles as developed by the governmental accounting standards board (§67-1021). The State Controller established the Idaho Accounting Identification Code Structure and organized the following **Fund Groups**, *Fund Types*, and **Account Groups**:

### **Governmental**

**0001 - 0399**

#### *General*

*0001*

to account for all financial resources except those required to be accounted for in another fund.

#### *Special*

*0009 - 0349*

to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditures for specified purposes.

#### *Capital Projects*

*0350 - 0374*

to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds and trust funds).

#### *Debt Service*

*0375 - 0399*

to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

### **Proprietary**

**0400 - 0480**

#### *Enterprise*

*0400 - 0425*

to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

#### *Internal Service*

*0426 - 0480*

to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost-reimbursement basis.

### **Fiduciary**

**0481 - 0649**

to account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units, or other funds.

#### *Expendable Trust*

*0481 - 0525*

#### *Non-expendable Trusts*

*0526 - 0549*

#### *Pension Trusts*

*0550 - 0574*

#### *Agency*

*0575 - 0649*

### **College and Universities**

**0650 - 0699**

### **Account Groups**

**0700 - 0749**

account groups are not funds, they do not reflect expendable financial resources during the current accounting period, but are used to account for fixed assets and long-term debt.

#### *General Fixed Assets*

*0700 - 0724*

#### *General Long-term Debt*

*0725 - 0749*

### **Rotary Fund**

**0800 - 0999**

a revolving expense account created within an agency's fund structure to expedite disbursements. It is authorized under section 67-2019, Idaho Code.



## Administrators

### Fund: Public School Income (0481-01)

Sources: Includes General Fund transfers pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts. Also includes dedicated funds from permanent endowment fund earnings, liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal mineral royalties, State Treasurer's interest earnings, and miscellaneous county fees (§33-901).

Uses: Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into five divisions for budgeting purposes as follows: Administrators, Teachers, Operations, Children's Programs, and Facilities. Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools, such as: the public school foundation program, amounts necessary for unemployment insurance, for social security taxes, and for any special programs or projects. Appropriation §33-1009, Unemployment Insurance §72-1349C, and Social Security §59-1115.

Budget Unit: EDPA(170) Administration

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$68,727,194	FY 05 \$69,258,724
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### Fund: School Restructuring Research and Development (0481-50)

Sources: A portion of the general fund appropriation for public schools. All enhancements for the public school support budget are expended from this fund/detail (excluding the technology and substance abuse enhancements).

Uses: Funds are used to facilitate the enhancement programs detailed in the public school support budget. Examples would be the LEP program, the G/T program, the reading initiative, etc.

Budget Unit: EDPA(170) Administration

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$140,597	FY 05 \$0
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### Fund: Federal Grant (0348-00)

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund may also receives grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Uses include the portion of the grants that are attributable to the division of the Public Schools Support budget in which it is housed.

Budget Unit: EDPA(170) Administration

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Administrators Grand Total

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$68,867,791	FY 05 \$69,258,724
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## Teachers

### Fund: Public School Income (0481-01)

Sources: Includes General Fund transfers pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts. Also includes dedicated funds from permanent endowment fund earnings, liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal mineral royalties, State Treasurer's interest earnings, and miscellaneous county fees (§33-901).

Uses: Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into five divisions for budgeting purposes as follows: Administrators, Teachers, Operations, Children's Programs, and Facilities. Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools, such as: the public school foundation program, amounts necessary for unemployment insurance, for social security taxes, and for any special programs or projects. Appropriation §33-1009, Unemployment Insurance §72-1349C, and Social Security §59-1115.

Budget Unit: EDPT(170) Teachers

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$570,288,546	FY 05 \$585,165,994
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### Fund: School Restructuring Research and Development (0481-50)

Sources: A portion of the general fund appropriation for public schools. All enhancements for the public school support budget are expended from this fund/detail (excluding the technology and substance abuse enhancements).

Uses: Funds are used to facilitate the enhancement programs detailed in the public school support budget. Examples would be the LEP program, the G/T program, the reading initiative, etc.

Budget Unit: EDPT(170) Teachers

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$2,310,000	FY 05 \$497,406
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### Fund: Federal Grant (0348-00)

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund may also receives grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Uses include the portion of the grants that are attributable to the division of the Public Schools Support budget in which it is housed.

Budget Unit: EDPT(170) Teachers

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$8,767,793	FY 05 \$13,093,192
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### Teachers Grand Total

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$581,366,339	FY 05 \$598,756,592
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## Operations

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### Fund: Public School Income (0481-01)

Sources: Includes General Fund transfers pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts. Also includes dedicated funds from permanent endowment fund earnings, liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal mineral royalties, State Treasurer's interest earnings, and miscellaneous county fees (§33-901).

Uses: Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into five divisions for budgeting purposes as follows: Administrators, Teachers, Operations, Children's Programs, and Facilities. Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools, such as: the public school foundation program, amounts necessary for unemployment insurance, for social security taxes, and for any special programs or projects. Appropriation §33-1009, Unemployment Insurance §72-1349C, and Social Security §59-1115.

Budget Unit: EDPO(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$321,200,011	FY 05 \$314,598,777
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### Fund: Public School Endowment Income (0481-10)

Sources: Includes: The endowment-related portion of Public School Income Fund revenues, including permanent endowment fund interest earnings and Land Department receipts from timber sales and the leasing of grazing, crop, and cottage site lands. (§33-901).

Uses: Funds in the account are appropriated for purposes as designated by the appropriation bill for Public School Support, Division of Operations. (§33-1009)

Budget Unit: EDPP(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: School Restructuring Research and Development (0481-50)

Sources: A portion of the general fund appropriation for public schools. All enhancements for the public school support budget are expended from this fund/detail (excluding the technology and substance abuse enhancements).

Uses: Funds are used to facilitate the enhancement programs detailed in the public school support budget. Examples would be the LEP program, the G/T program, the reading initiative, etc.

Budget Unit: EDPO(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$41,278	FY 05 \$0
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### Fund: Public School Technology (0481-53)

Sources: A portion of the General Fund appropriation for public schools. The amount of the technology funds are designated as a specific amount of the total public school appropriation through a legislative intent section in the appropriation bill.

Uses: Funds are to be used for schools to provide Idaho classrooms with the equipment and resources necessary to integrate information-age technology with instruction and to further connect those classrooms with external telecommunications services. Through the public school technology grant program, as established by §33-4806, Idaho Code, the funds are expended upon the recommendation of the State Council for Technology in Learning. In addition, \$265,000 of these funds are transferred to the State Library for the Libraries Linking Idaho (LiLi) program.

Budget Unit: EDPO(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$8,100,000	FY 05 \$8,100,000
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### **Fund: Public Education Stabilization (0481-55)**

Sources: Sources include the transfer of any excess funds in the public school budget that result from the overestimation of certain variable factors, such as support unit growth, any moneys appropriated to the fund by the Legislature. (§33-907; §33-1018)

Uses: Continuously appropriated for the purposes of making up for any shortfall in the amount of discretionary funding available per support unit, as stated in the appropriation for the Division of Operations. The fund may also be tapped by the Board of Examiners to pay for the Public Schools' proportional share of any General Fund budget holdback. The Legislature may also appropriate moneys from the fund to make up for declining endowment distributions. (§33-1018; §33-1018A)

Budget Unit: EDPO(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Budget Unit: EDPP(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### **Total Public Education Stabilization Fund (0481-55)**

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### **Fund: Federal Grant (0348-00)**

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund may also receive grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Uses include the portion of the grants that are attributable to the division of the Public Schools Support budget in which it is housed.

Budget Unit: EDPO(170) Public Schools Operations

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$3,594,008	FY 05 \$5,588,492
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### **Operations Grand Total**

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$332,935,297	FY 05 \$328,287,269
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## Children's Programs

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### Fund: Public School Income (0481-01)

Sources: Includes General Fund transfers pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts. Also includes dedicated funds from permanent endowment fund earnings, liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal mineral royalties, State Treasurer's interest earnings, and miscellaneous county fees (§33-901).

Uses: Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into five divisions for budgeting purposes as follows: Administrators, Teachers, Operations, Children's Programs, and Facilities. Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools, such as: the public school foundation program, amounts necessary for unemployment insurance, for social security taxes, and for any special programs or projects. Appropriation §33-1009, Unemployment Insurance §72-1349C, and Social Security §59-1115.

Budget Unit: EDPC(170) Children's Programs

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$5,368,175	FY 05 \$5,593,399
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### Fund: School Restructuring Research and Development (0481-50)

Sources: A portion of the general fund appropriation for public schools. All enhancements for the public school support budget are expended from this fund/detail (excluding the technology and substance abuse enhancements).

Uses: Funds are used to facilitate the enhancement programs detailed in the public school support budget. Examples would be the LEP program, the G/T program, the reading initiative, etc.

Budget Unit: EDPC(170) Children's Programs

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$7,775,000	FY 05 \$7,650,000
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### Fund: Cigarette, Tobacco and Lottery Income Taxes (0481-54)

Sources: 5.1746 cents per package of 20 cigarettes imposed by Section 63-2506, Idaho Code, and fifty percent of the additional five percent tax levied on all tobacco products by Section 63-2552A, Idaho Code.

Uses: Funds are to be utilized to facilitate and provide substance abuse programs in the public school system.

Budget Unit: EDPC(170) Children's Programs

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$4,477,619	FY 05 \$4,691,716
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### Fund: Idaho Digital Learning Academy (0481-56)

Sources: As requested by the Superintendent of Public Instruction, and appropriated by the Legislature. (§33-5508)

Uses: To support the "infrastructure" of the Idaho Digital Learning Academy. (§33-5508)

Budget Unit: EDPC(170) Children's Programs

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$450,000	<b>FY 05</b> \$450,000
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**Fund: Federal Grant (0348-00)**

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund may also receives grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Uses include the portion of the grants that are attributable to the division of the Public Schools Support budget in which it is housed.

Budget Unit: EDPC(170) Children's Programs

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$140,975,802	<b>FY 05</b> \$149,139,808
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**Children's Programs Grand Total**

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$159,046,596	<b>FY 05</b> \$167,524,922
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## Facilities

### Fund: Bond Levy Equalization (0315-02)

Sources: As made available through appropriation (§33-906A). For the history of Bond Levy Equalization, thus far, funds have been appropriated from the School District Building Account (0315-03).

Uses: To subsidize the interest-cost portion of school bonds passed after September 15, 2002. Subsidies range from 10% to 100% of interest costs, depending on the relative wealth and economic vitality of each school district. (§33-906; §33-906B).

Budget Unit: EDPF(170) Facilities

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$825,000	FY 05 \$2,000,000
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### Fund: School District Building (0315-03)

Sources: Consists of 50% of the proceeds from State Lottery sales.

Uses: 1.) A portion of funds are taken "off the top" and deposited in the Bond Levy Equalization Fund (0315-02), to be used to subsidize the interest cost of school facilities bonds passed after September 15, 2002.

2.) The balance is distributed to all Idaho school districts on the basis of average daily attendance, to be used for any of the following purposes:

- a.) to acquire, purchase, or improve a school site;
- b.) to build a schoolhouse or other building;
- c.) to demolish or remove school buildings;
- d.) to add to, remodel, or repair any existing building;
- e.) to purchase school buses;
- f.) and to furnish and equip any building, including all lighting, heating, ventilation and sanitation facilities, and any appliances necessary to maintain and operate the buildings of the district.

Budget Unit: EDPF(170) Facilities

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$8,425,000	FY 05 \$8,922,500
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### Fund: School Safety & Health Revolving Loan (0403-01)

Sources: As made available through appropriation (§33-1017). For FY 2005, funds were appropriated from the School District Building Account (0315-03).

Uses: To subsidize the cost of school facility safety and health-related loans, which school districts repay through plant facilities levies. This program has now sunset, with the last payment being made in FY 2005.

Budget Unit: EDPF(170) Facilities

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$377,500
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### Facilities Grand Total

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$9,250,000	FY 05 \$11,300,000
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## Public School Support

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### Fund: School District Building (0315-03)

Sources: The School District Building Fund shall have paid into it such appropriations or revenues as may be provided by law §33-905 (1) (5) and §67-7434 (one-half of the lottery dividends).

Uses: Moneys may be expended at any time for purposes provided in Idaho Code §33-905(6) and §33-1102.

Budget Unit: EDCB (Cont) (170) School District Building Account - Lottery

<b>FY 01</b>	<b>\$9,089,637</b>	<b>FY 02</b>	<b>\$7,652,043</b>	<b>FY 03</b>	<b>\$9,094,490</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Public School Income (0481-01)

Sources: Includes General Fund transfers pursuant to the annual appropriation for public schools and dedicated revenues as provided by statute. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts. Also includes dedicated funds from permanent endowment fund earnings, liquor funds, pari-mutuel racing receipts, car company taxes, fines and forfeitures, federal mineral royalties, State Treasurer's interest earnings, and miscellaneous county fees (§33-901).

Uses: Beginning in FY 2004, the legislature broke out the appropriation for Public School Support into five divisions for budgeting purposes as follows: Administrators, Teachers, Operations, Children's Programs, and Facilities. Funds in this account are appropriated for purposes as designated by the appropriation bills for public schools, such as: the public school foundation program, amounts necessary for unemployment insurance, for social security taxes, and for any special programs or projects. Appropriation §33-1009, Unemployment Insurance §72-1349C, and Social Security §59-1115.

Budget Unit: EDCA(170) Foundation

<b>FY 01</b>	<b>\$903,079,878</b>	<b>FY 02</b>	<b>\$933,985,746</b>	<b>FY 03</b>	<b>\$957,166,032</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: School Restructuring Research and Development (0481-50)

Sources: A portion of the general fund appropriation for public schools. All enhancements for the public school support budget are expended from this fund/detail (excluding the technology and substance abuse enhancements).

Uses: Funds are used to facilitate the enhancement programs detailed in the public school support budget. Examples would be the LEP program, the G/T program, the reading initiative, etc.

Budget Unit: EDCA(170) Foundation

<b>FY 01</b>	<b>\$12,185,022</b>	<b>FY 02</b>	<b>\$20,434,854</b>	<b>FY 03</b>	<b>\$15,246,968</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Public School Technology (0481-53)

Sources: A portion of the General Fund appropriation for public schools. The amount of the technology funds are designated as a specific amount of the total public school appropriation through a legislative intent section in the appropriation bill.



Uses: Funds are to be used for schools to provide Idaho classrooms with the equipment and resources necessary to integrate information-age technology with instruction and to further connect those classrooms with external telecommunications services. Through the public school technology grant program, as established by §33-4806, Idaho Code, the funds are expended upon the recommendation of the State Council for Technology in Learning. In addition, \$265,000 of these funds are transferred to the State Library for the Libraries Linking Idaho (LiLI) program.

Budget Unit: EDCA(170) Foundation

<b>FY 01</b> \$10,135,000	<b>FY 02</b> \$10,135,000	<b>FY 03</b> \$8,100,000	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Cigarette, Tobacco and Lottery Income Taxes (0481-54)**

Sources: 5.1746 cents per package of 20 cigarettes imposed by Section 63-2506, Idaho Code, and fifty percent of the additional five percent tax levied on all tobacco products by Section 63-2552A, Idaho Code.

Uses: Funds are to be utilized to facilitate and provide substance abuse programs in the public school system.

Budget Unit: EDCA(170) Foundation

<b>FY 01</b> \$4,655,259	<b>FY 02</b> \$4,624,600	<b>FY 03</b> \$4,636,950	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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<b>Public School Support Grand Total</b>				
<b>FY 01</b> \$939,144,797	<b>FY 02</b> \$976,832,243	<b>FY 03</b> \$994,244,440	<b>FY 04</b> \$0	<b>FY 05</b> \$0

## Agricultural Research and Extension Service

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" per Idaho Code §67-1205. The revenue sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The University of Idaho's College of Agriculture has a three-pronged mission: education, research, and extension. The education component is funded through the UI's portion of the College and Universities' general education appropriation. The research and extension components are funded directly via appropriation to the Agricultural Research & Extension Service (ARES), over eighty percent of which comes from the General Fund. Agricultural research scientists are located at the campus in Moscow and the Caine Veterinary Teaching Center at Caldwell; at Research and Extension Centers at Sandpoint, Parma, Caldwell, Boise, Twin Falls, Kimberly, Aberdeen, Idaho Falls and Tetonia; and at the USDA/ARS Soil and Water Laboratory at Kimberly. University research support staff are also located at the USDA/ARS Sheep Experiment Station in Dubois. ARES work includes research on major Idaho agricultural products and on economic activities that apply to the state as a whole. The Cooperative Extension Service has offices in 42 of Idaho's 44 counties (all except Boise and Lewis counties) that are staffed by those who are specially trained to work with agriculture, families, youth and communities. The educational programs of these College of Agriculture faculty members are supported cooperatively by county, state and federal funding. General Fund moneys also provide base support for agricultural research and extension programming, and provides leverage to generate additional grant and contract funding for ongoing program needs as well as new program redirections.

Budget Unit: EDHA(514) Agricultural Research and Extension Service

<b>FY 01</b>	<b>\$23,123,745</b>	<b>FY 02</b>	<b>\$23,983,455</b>	<b>FY 03</b>	<b>\$22,616,715</b>	<b>FY 04</b>	<b>\$23,816,685</b>	<b>FY 05</b>	<b>\$24,865,700</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue is generated primarily from ARES farming operations, and to a lesser extent, conferences, publications, and other research and extension/education activities.

Uses: Miscellaneous revenues are used to support the overall operations of the College of Agriculture and the operations of the ten off-campus Research & Extension Centers.

NOTE: This fund is shown for informational purposes only and is not controlled in the Statewide Accounting and Reporting System (STARS).

Budget Unit: EDHA(514) Agricultural Research and Extension Service

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Equine Education (0660-05)

Sources: Equine Education funds come from the Idaho State Racing Commission. They are a portion of the "handle" generated by pari-mutuel horse racing wagering in the state in accordance with Idaho Code §54-2513(B)(4)(c) and §57-818.

Uses: This dedicated fund is used by the veterinary science program specifically to enhance and forward the work conducted at the Northwest Equine Reproduction Laboratory.

Budget Unit: EDHA(514) Agricultural Research and Extension Service

<b>FY 01</b>	<b>\$55,087</b>	<b>FY 02</b>	<b>\$73,876</b>	<b>FY 03</b>	<b>\$55,884</b>	<b>FY 04</b>	<b>\$47,122</b>	<b>FY 05</b>	<b>\$18,139</b>
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*Education*

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**Fund: Federal Grant (0348-00)**

Sources: The Agricultural Research and Extension Service (ARES) receives federal funds consisting of Hatch Formula Funds, Hatch Regional Research Funds, Smith-Lever Formula Funds and Farm Safety Funds. These federal funds are allocated by formula through the U.S. Department of Agriculture. See Idaho Code §33-2813 . See also, Idaho Code §33-2902 for Idaho's assent to the Hatch Act.

Uses: The federal funds received by ARES are used to support research activity that addresses problems that are relevant to Idaho's agriculture. Research activity is broad in nature. It includes research on all aspects of agriculture, including soil and water conservation and use; plant and animal production, protection and health; processing, distributing, marketing, and utilization of food and agricultural products; forestry, including range management and range products, multiple use of forest and rangelands, and urban forestry; aquaculture; home economics, including human nutrition and family life; and rural and community development. Research may be conducted on problems of local, state, regional or national concern. Research support uses include faculty and support personnel salaries and benefits, travel, operational, and equipment funds.

Regional Research funds are specifically used to support research activity in which two or more state agricultural experiment stations are cooperating to solve problems that concern the agriculture of more than one state. Research activities are formally organized and approved by the federal Cooperative State Research Service. Research support uses include faculty and support personnel salaries and benefits, travel, operational, and equipment funds.

Smith-Lever formula funds are allocated to the State Cooperative Extension Services in order to aid in the dissemination of useful and practical information on subjects relating to agriculture, uses of solar energy with respect to agriculture, and home economics. Funds are distributed primarily on the basis of farm and rural population, and to some extent on the basis of special problems and needs. Uses of these formula funds consists of agricultural extension work which includes the development of instruction and practical demonstrations of existing or improved technologies in agriculture, uses of solar energy with respect to agriculture, home economics, and subjects relating to persons not attending or resident in colleges in the communities of the state. Extension support uses include faculty and support personnel salaries and benefits, travel, operational, and equipment funds used in carrying out authorized objectives in accordance with the Annual Plan of Work.

Farm Safety funds are allocated under Smith-Lever 3(d) which provides for funds in addition to Smith-Lever formula funding. Funds appropriated under this section are earmarked for specific purposes and must be used for these purposes if accepted by the state. In accordance with policy guidelines, Farm Safety funds are used to support agricultural extension work consisting of the development of practical applications of research knowledge and giving of instruction and practical demonstrations of existing or improved practices or technologies in agricultural safety, worker safety, accident analysis, agricultural machinery management, chemical application, and alternative energy sources. Extension support uses include faculty and support personnel salaries and benefits, travel, operational, and equipment funds in carrying out farm safety extension objectives as outlined in Annual Plan of Work.

NOTE: This fund is shown for informational purposes only and is not controlled in the Statewide Accounting and Reporting System (STARS).

Budget Unit: EDHA(514) Agricultural Research and Extension Service

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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<b>Agricultural Research and Extension Service Grand Total</b>				
FY 01 \$23,178,832	FY 02 \$24,057,331	FY 03 \$22,672,599	FY 04 \$23,863,807	FY 05 \$24,883,839

## College and Universities

### Fund: General (0001-00)

Sources: Idaho's four 4-year college and universities, the University of Idaho, Boise State University, Idaho State University and Lewis-Clark State College, form a statewide higher education system. Most of the appropriated funding they receive comes from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The 4-year college and universities use their General Fund appropriation to support and maintain the instruction, research and public service functions of the university, including all related institutional support, operation and maintenance activities. Up until FY 2006, the State of Idaho prohibited charging resident students tuition, with tuition defined as the "cost of instruction". The General Fund appropriation to higher education was intended to fund most of the general education instructional costs for resident students. Resident students could only be assessed a matriculation fee to cover non-instructional costs. Non-instructional costs included maintenance and operation of physical plant, student services and institutional support.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 01 \$66,529,996	FY 02 \$71,979,806	FY 03 \$65,148,600	FY 04 \$67,879,700	FY 05 \$69,561,000
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Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 01 \$57,889,244	FY 02 \$62,684,870	FY 03 \$56,384,600	FY 04 \$59,034,400	FY 05 \$61,409,300
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Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 01 \$77,692,380	FY 02 \$82,376,132	FY 03 \$75,139,200	FY 04 \$79,973,500	FY 05 \$83,177,100
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 01 \$10,057,302	FY 02 \$11,305,561	FY 03 \$10,182,500	FY 04 \$10,958,900	FY 05 \$11,362,600
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Budget Unit: EDGE(501) College & Universities: EDUCATION BOARD OFFICE

FY 01 \$137,206	FY 02 \$578,982	FY 03 \$75,081	FY 04 \$107,023	FY 05 \$88,903
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### Total General Fund (0001-00)

FY 01 \$212,306,128	FY 02 \$228,925,351	FY 03 \$206,929,981	FY 04 \$217,953,523	FY 05 \$225,598,903
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### Fund: Agricultural College Endowment Income (0481-02)

Sources: The University of Idaho is the beneficiary of the Agricultural College Endowment Fund, Idaho Code §33-2913 and §33-2914. This fund receives income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the agricultural college at the University of Idaho.

Uses: Idaho Code §33-2914 directs that these funds be used for the support and maintenance of the agricultural college at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 01 \$1,024,084	FY 02 \$1,427,100	FY 03 \$1,136,100	FY 04 \$960,000	FY 05 \$385,800
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**Fund: Charitable Institutions Endowment Income (0481-03)**

Sources: Idaho State University is a beneficiary of the Charitable Institutions Endowment Fund created in Idaho Code §66-1103. "The lands granted to the state of Idaho for other state charitable, educational, penal and reformatory institutions ... comprising 150,000 acres, may be sold and disposed of as provided by law, the proceeds thereof to constitute a permanent fund....." "The proceeds from the sale of said lands, or any portion thereof, or of any gravel therein, or any timber thereon, including any damages collected for timber trespass, but not including rentals for grazing or other uses not involving permanent detriment to or depreciating the value of such land, shall be paid into and credited to the said endowment fund."

Idaho Code §66-1105 creates the charitable institutions fund that is credited for all the above revenue and "together with all interest on deferred payments of any portion of the purchase price of said lands and all interest on or other earnings of said endowment fund...."

Idaho Code §66-1106 transfers the funds in the charitable institutions fund to "the following designated funds in the following proportions:

Idaho State University - 4/15  
State Youth Services Center - 4/15  
State Hospital North - 4/15  
Veteran's Home - 5/30  
School for Deaf and Blind - 1/30

Uses: Idaho Code §66-1107 specifies that these funds be used for the "support or maintenance of the Idaho State University ...."

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

<b>FY 01</b>	<b>\$1,323,971</b>	<b>FY 02</b>	<b>\$1,246,200</b>	<b>FY 03</b>	<b>\$1,085,400</b>	<b>FY 04</b>	<b>\$914,600</b>	<b>FY 05</b>	<b>\$383,800</b>
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**Fund: Normal School Endowment Income (0481-04)**

Sources: Idaho State University and Lewis-Clark State College are the beneficiaries of the Normal School Endowment Fund, Idaho Code §33-3302. "All moneys now in, or credited to, that certain fund...and all moneys which may accrue from the investments of the proceeds of the sale of any of the lands granted the State of Idaho by the United States government...for state normal schools or of any of the timber growing thereon and also any and all moneys which may be received on account of any rentals charged for the use of any of such lands and all moneys which may be received by the State Treasurer on account of interest upon deferred payments on such of said lands as may have been sold by the state...."

Uses: Idaho Code §33-3302 provides: "No moneys shall ever be appropriated out of this normal school fund for any purpose whatsoever other than the support and maintenance of the department of education at Idaho State University, and Lewis-Clark State College, and not more than one-half (1/2) of all moneys accruing to this fund shall ever be appropriated for the support and maintenance of either of such institutions."

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

<b>FY 01</b>	<b>\$2,129,295</b>	<b>FY 02</b>	<b>\$2,074,700</b>	<b>FY 03</b>	<b>\$1,838,200</b>	<b>FY 04</b>	<b>\$1,597,500</b>	<b>FY 05</b>	<b>\$1,497,600</b>
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

<b>FY 01</b>	<b>\$2,142,210</b>	<b>FY 02</b>	<b>\$2,072,744</b>	<b>FY 03</b>	<b>\$1,840,156</b>	<b>FY 04</b>	<b>\$1,538,565</b>	<b>FY 05</b>	<b>\$1,543,835</b>
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**Total Normal School Endowment Income Fund (0481-04)**

<b>FY 01</b>	<b>\$4,271,505</b>	<b>FY 02</b>	<b>\$4,147,444</b>	<b>FY 03</b>	<b>\$3,678,356</b>	<b>FY 04</b>	<b>\$3,136,065</b>	<b>FY 05</b>	<b>\$3,041,435</b>
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**Fund: Scientific School Endowment Income (0481-06)**

Sources: The University of Idaho is the beneficiary of the Scientific School Endowment Fund, Idaho Code §33-2911 and §33-2912. This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of a scientific college or department at the University of Idaho.

Uses: Idaho Code §33-2912 directs that these funds be used for the support and maintenance of a scientific college or department at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

<b>FY 01</b>	<b>\$4,288,675</b>	<b>FY 02</b>	<b>\$4,996,700</b>	<b>FY 03</b>	<b>\$4,241,700</b>	<b>FY 04</b>	<b>\$3,785,000</b>	<b>FY 05</b>	<b>\$3,159,300</b>
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**Fund: University Endowment Income (0481-08)**

Sources: The University of Idaho is the beneficiary of the University of Idaho Endowment Fund, Idaho Code §33-2909 and §33-2910. This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the university.

Uses: Idaho Code §33-2910, directs that these funds be set apart for the support and maintenance of the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

<b>FY 01</b>	<b>\$3,297,799</b>	<b>FY 02</b>	<b>\$4,087,300</b>	<b>FY 03</b>	<b>\$3,496,300</b>	<b>FY 04</b>	<b>\$3,110,000</b>	<b>FY 05</b>	<b>\$3,169,100</b>
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**Fund: Idaho Millennium Income (0499-00)**

Sources: Due to legislative appropriation, Boise State University receives a portion of the Idaho Millennium Income Fund. Idaho Code §67-1801 directs that this fund shall consist of all moneys distributed to the state pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations. This fund retains the interest it earns.

Uses: Idaho Code §67-1802 provides that the use of this fund shall be determined by legislative appropriations.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$140,021</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Student Fees (0650-00)**

Sources: Unrestricted Current Funds are nonresident tuition. Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State college charge nonresident students tuition to cover much of their cost of instruction. In addition, all resident and nonresident students are charged a variety of fees, where applicable, including: part-time fees, graduate fees, professional fees (e.g. law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. This fund retains any interest income earned from these fees. Revenues generated from these student fees are classified as unrestricted current funds.

Uses: BSU, ISU, UI and LCSC can expend these student fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions.

The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.



Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

<b>FY 01</b>	<b>\$9,840,313</b>	<b>FY 02</b>	<b>\$7,395,055</b>	<b>FY 03</b>	<b>\$8,628,261</b>	<b>FY 04</b>	<b>\$8,621,911</b>	<b>FY 05</b>	<b>\$14,924,044</b>
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Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

<b>FY 01</b>	<b>\$5,076,524</b>	<b>FY 02</b>	<b>\$6,496,138</b>	<b>FY 03</b>	<b>\$4,718,745</b>	<b>FY 04</b>	<b>\$3,420,058</b>	<b>FY 05</b>	<b>\$6,706,043</b>
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

<b>FY 01</b>	<b>\$1,311,242</b>	<b>FY 02</b>	<b>\$1,191,754</b>	<b>FY 03</b>	<b>\$1,422,904</b>	<b>FY 04</b>	<b>\$960,260</b>	<b>FY 05</b>	<b>\$2,107,306</b>
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**Total Student Fees Fund (0650-00)**

<b>FY 01</b>	<b>\$16,228,079</b>	<b>FY 02</b>	<b>\$15,082,947</b>	<b>FY 03</b>	<b>\$14,769,910</b>	<b>FY 04</b>	<b>\$13,002,229</b>	<b>FY 05</b>	<b>\$23,737,393</b>
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**Fund: Payroll Local (0651-00)**

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues going in to Fund 0651-00 are generated by the institution's auxiliary enterprises, local accounts and grants.

Uses: Lewis-Clark State College uses Fund 0651-00 as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts and grants. This account creates no obligation for the State and it relies on zero dollars from the state.

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

<b>FY 01</b>	<b>\$8,147,177</b>	<b>FY 02</b>	<b>\$8,861,350</b>	<b>FY 03</b>	<b>\$8,953,108</b>	<b>FY 04</b>	<b>\$9,461,711</b>	<b>FY 05</b>	<b>\$10,028,336</b>
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**Fund: Restricted Current (0660-00)**

Sources: Restricted Current Funds are matriculation fees charged to resident students that cannot be used to pay for the 'cost of instruction.' Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State College charge a matriculation fee to full-time, resident students enrolled in academic credit courses and vocational pre-employment, preparatory programs. This fund retains any interest income earned from these fees. Revenues generated from this student fee are classified as restricted current funds.

Uses: Expenditure of the matriculation fees paid by resident and nonresident students at BSU, ISU, UI and LCSC are restricted to only the costs associated with the maintenance and operation of an institution's physical plant, its student services and institutional support. These funds cannot be used to pay for the 'cost of instruction' for resident students.

The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

<b>FY 01</b>	<b>\$13,981,066</b>	<b>FY 02</b>	<b>\$13,035,620</b>	<b>FY 03</b>	<b>\$17,173,423</b>	<b>FY 04</b>	<b>\$24,340,262</b>	<b>FY 05</b>	<b>\$23,354,012</b>
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Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

<b>FY 01</b>	<b>\$12,399,173</b>	<b>FY 02</b>	<b>\$14,121,181</b>	<b>FY 03</b>	<b>\$17,764,496</b>	<b>FY 04</b>	<b>\$20,889,664</b>	<b>FY 05</b>	<b>\$22,185,626</b>
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

<b>FY 01</b>	<b>\$2,354,213</b>	<b>FY 02</b>	<b>\$2,978,904</b>	<b>FY 03</b>	<b>\$3,237,190</b>	<b>FY 04</b>	<b>\$4,152,963</b>	<b>FY 05</b>	<b>\$4,653,262</b>
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**Total Restricted Current Fund (0660-00)**

<b>FY 01</b>	<b>\$28,734,452</b>	<b>FY 02</b>	<b>\$30,135,705</b>	<b>FY 03</b>	<b>\$38,175,109</b>	<b>FY 04</b>	<b>\$49,382,889</b>	<b>FY 05</b>	<b>\$50,192,899</b>
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**College and Universities Grand Total**

FY 01 \$279,621,869   FY 02 \$298,910,097   FY 03 \$282,605,985   FY 04 \$301,706,017   FY 05 \$319,696,967



## Community Colleges

### Fund: General (0001-00)

Sources: Idaho Code §67-1205 prescribes that the General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund." The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General Fund money is used to support and maintain the instruction and public service functions of the two community colleges, including related institutional support, operation and maintenance activities.

Budget Unit: EDFB(501) Community College Support COLLEGE of SOUTHERN IDAHO

FY 01 \$7,774,700	FY 02 \$9,930,500	FY 03 \$9,128,500	FY 04 \$9,611,900	FY 05 \$9,942,700
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Budget Unit: EDFC(501) Community College Support NORTH IDAHO COLLEGE

FY 01 \$7,780,300	FY 02 \$9,930,500	FY 03 \$9,128,500	FY 04 \$9,612,000	FY 05 \$9,942,800
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### Total General Fund (0001-00)

FY 01 \$15,555,000	FY 02 \$19,861,000	FY 03 \$18,257,000	FY 04 \$19,223,900	FY 05 \$19,885,500
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### Fund: Community College (0506-00)

Sources: The State Junior College Fund consists of all moneys which may be appropriated, apportioned or allocated to the Fund, pursuant to Idaho Code §33-2139. Recent revenues into this account have come exclusively from that portion of the funds generated by the controlled sale of liquor in the state designated for the community colleges. It is a flat, statutory distribution of \$300,000 per year, half of which goes to North Idaho College and the other half going to the College of Southern Idaho.

Uses: The State Junior College Fund is allocated to qualified junior college districts as a direct payment to the governing board of each junior college with half paid on July 20 and half on the first day of September of each year according to Idaho Code §33-2141. Both North Idaho College and the College of Southern Idaho comingle funds from this account with their other revenue sources and expend them to fulfill their mission of providing access and quality academic and professional-technical programs to their student bodies.

Budget Unit: EDFB(501) Community College Support COLLEGE of SOUTHERN IDAHO

FY 01 \$150,000	FY 02 \$150,000	FY 03 \$150,000	FY 04 \$150,000	FY 05 \$150,000
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Budget Unit: EDFC(501) Community College Support NORTH IDAHO COLLEGE

FY 01 \$150,000	FY 02 \$150,000	FY 03 \$150,000	FY 04 \$150,000	FY 05 \$150,000
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### Total Community College Fund (0506-00)

FY 01 \$300,000	FY 02 \$300,000	FY 03 \$300,000	FY 04 \$300,000	FY 05 \$300,000
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### Community Colleges Grand Total

FY 01 \$15,855,000	FY 02 \$20,161,000	FY 03 \$18,557,000	FY 04 \$19,523,900	FY 05 \$20,185,500
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# Idaho School for the Deaf and the Blind

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## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Historically, about 95% of ISDB's annual appropriation has come from the General Fund. Of those General Fund moneys, approximately 80% is used for personnel costs, 15% for operating expenses and 5% for the purchase of one-time capital items.

Budget Unit: EDDA(502) Educational and Support Services

<b>FY 01</b>	<b>\$6,691,733</b>	<b>FY 02</b>	<b>\$6,995,651</b>	<b>FY 03</b>	<b>\$6,891,378</b>	<b>FY 04</b>	<b>\$7,186,969</b>	<b>FY 05</b>	<b>\$7,505,418</b>
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## Fund: ISDB Contingency Reserve (0315-01)

Sources: Established pursuant to Section 33-3409, Idaho Code. The Idaho School for the Deaf & Blind Contingency Reserve Fund includes unspent appropriations deposited by the board of trustees. The fund balance may not exceed 5% of the appropriation for the agency.

Uses: Continuously appropriated. Disbursements for contingencies, as authorized by the board of trustees.

Budget Unit: EDDB (Cont) (502)

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$133,828</b>
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## Fund: Miscellaneous Revenue (0349-00)

Sources: Money in this fund comes from various sources including rental income receipts, out-of-state tuition, donations received from individuals, organizations, foundations and various other groups or sources including the Albertson Foundation.

Uses: Money from this fund is used to pay utilities and other maintenance expenses at the Idaho School for the Deaf and the Blind. Utilities include natural gas, electricity, as well as water, sewer, and trash. These limited funds are used to support the general operating budget of the school as utilities are considered as an integral component of the general operating budget.

Moneys from donations, whether they are from a private individual or an established foundation like the Albertson Foundation are expended as per the directions of the donor. If a use is not specified in the donation, the moneys are used to provide educational support and assistance to "students in need" at the school. No donations are used to support the general operating budget of the school.

Budget Unit: EDDA(502) Educational and Support Services

<b>FY 01</b>	<b>\$64,351</b>	<b>FY 02</b>	<b>\$58,317</b>	<b>FY 03</b>	<b>\$63,675</b>	<b>FY 04</b>	<b>\$69,374</b>	<b>FY 05</b>	<b>\$60,710</b>
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## Fund: Charitable Institutions Endowment Income (0481-03)

Sources: One-thirtieth (1/30) of the receipts to the Charitable Institutions Fund as authorized in Idaho Code §66-1106. This legal transfer which is completed each month by the State Controller's Office, provides the revenue while legislative appropriation authority provides the level of authorized expenditure each year.

Uses: Money from this fund is used to pay utilities and other maintenance expenses at the Idaho School for the Deaf and the Blind. Utilities include natural gas, electricity, as well as water, sewer, and trash. These limited funds are used to support the general operating budget of the school as utilities are considered as an integral component of the general operating budget. Historically, receipts from the endowment fund were primarily used to pay for "utilities" each year. However, in recent years, the Executive Budget and subsequent legislative appropriation have utilized a greater portion of dedicated endowment monies for things such as the purchase of one-time capital items.

Budget Unit: EDDA(502) Educational and Support Services

<b>FY 01</b> \$121,113	<b>FY 02</b> \$96,987	<b>FY 03</b> \$104,600	<b>FY 04</b> \$192,125	<b>FY 05</b> \$122,822
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### **Fund: Federal Grant (0348-00)**

Sources: The federal grant fund receives moneys from a variety of federal education assistance programs. Federal education grant programs provide financial resources to supplement and to enhance the educational programs of the Idaho School for the Deaf and Blind. Major federal programs in which the school participates on a continuing basis include the Individuals With Disabilities Education Act (IDEA, P.L. 105-17), particularly Title VI-B, and the Elementary and Secondary Education Act (ESEA, P.L. 103-382), including Titles I, II, IV, and VI. Most program grants come from the U.S. Department of Education and are administered in Idaho by the Idaho Department of Education. This fund also receives funds from other federal sources as well as occasional or one-time federal grants.

Uses: Moneys are expended from this fund to extend and improve comprehensive educational programs for handicapped children enrolled who are served at the Gooding campus as well as other locations within the state. Under this program, the Idaho School for the Deaf and the Blind has purchased educational material as well as computers and other educational equipment. The school also purchases specialized consultant services to address the unique need of the student population. A final area includes the purchase of Braille books for students across the State of Idaho who are enrolled in public school districts.

Budget Unit: EDDA(502) Educational and Support Services

<b>FY 01</b> \$123,597	<b>FY 02</b> \$127,750	<b>FY 03</b> \$49,179	<b>FY 04</b> \$161,295	<b>FY 05</b> \$237,010
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### **Idaho School for the Deaf and the Blind Grand Total**

<b>FY 01</b> \$7,000,795	<b>FY 02</b> \$7,278,704	<b>FY 03</b> \$7,108,833	<b>FY 04</b> \$7,609,763	<b>FY 05</b> \$8,059,788
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## Office of the State Board of Education

### Fund: General (0001-00)

Sources: Idaho Code §67-1205 prescribes that the General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund." The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The General Fund supports the general administrative functions of the Office of the State Board of Education and programs administered by or expended through the Board Office including: higher education systemwide needs, technology grants, research grants, the two community colleges, the Western Interstate Commission for Higher Education (WICHE), the University of Utah Medical Education Program, the Family Practice Residency Programs, the Scholarships and Grants Program, the Idaho Small Business Development Centers, the Idaho Council on Economic Education, the Western Governors' University, and Achievement Standards Assessment & Accountability.

Budget Unit: EDAA(501) Education, Office of the State Board

<b>FY 01</b>	<b>\$1,514,241</b>	<b>FY 02</b>	<b>\$2,495,455</b>	<b>FY 03</b>	<b>\$4,604,542</b>	<b>FY 04</b>	<b>\$3,287,502</b>	<b>FY 05</b>	<b>\$4,092,315</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue includes moneys received from the registration of proprietary schools and various short-term grants. Most such grants over the past several years have come from the J.A. and Kathryn Albertson Foundation.

Uses: Proprietary school receipts are used to offset the administrative costs of reviewing/registering schools. Grant money received from foundations generally includes funding for initiatives and administrative costs where the Office of the State Board of Education serves as the fiscal agent.

Budget Unit: EDAA(501) Education, Office of the State Board

<b>FY 01</b>	<b>\$352,233</b>	<b>FY 02</b>	<b>\$270,715</b>	<b>FY 03</b>	<b>\$474,249</b>	<b>FY 04</b>	<b>\$158,729</b>	<b>FY 05</b>	<b>\$15,682</b>
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### Fund: Federal Grant (0348-00)

Sources: Idaho receives a U.S. Department of Education Title II Teacher Quality Enhancement Programs grant.

Uses: The federal grant money supports the Idaho's MOST (Maximizing Opportunities for Students & Teachers) program. The goals of Idaho's MOST are: 1. Get serious about standards for both students and teachers, 2. reinvent teacher preparation and professional development, 3. overhaul teacher recruitment and put qualified teachers in every Idaho classroom, 4. Encourage and reward teacher knowledge and skill, 5. Create schools that are organized for student and teacher success. This is an initiative of the State Board of Education.

Budget Unit: EDAA(501) Education, Office of the State Board

<b>FY 01</b>	<b>\$20,997</b>	<b>FY 02</b>	<b>\$102,037</b>	<b>FY 03</b>	<b>\$196,594</b>	<b>FY 04</b>	<b>\$2,176,625</b>	<b>FY 05</b>	<b>\$6,431,664</b>
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### Office of the State Board of Education Grand Total

<b>FY 01</b>	<b>\$1,887,472</b>	<b>FY 02</b>	<b>\$2,868,207</b>	<b>FY 03</b>	<b>\$5,275,386</b>	<b>FY 04</b>	<b>\$5,622,856</b>	<b>FY 05</b>	<b>\$10,539,662</b>
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## Health Education Programs

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General Fund money is used to support the six Health Education Programs including:

1. The WOI (Washington, Oregon, Idaho) Veterinary Education Program provides Idaho residents with access to a veterinary medical education through a cooperative agreement between the University of Idaho and Washington State University. The current WOI contract reserves 11 seats for Idaho veterinary medicine students each year. A total of 44 Idaho students can be enrolled in this 4-year program.
2. The WWAMI (Washington, Wyoming, Alaska, Montana, Idaho) Medical Education Program provides Idaho students with the opportunity to attend medical school through a cooperative agreement with the University of Washington. As of FY 2002 when two new seats were added, the WWAMI contract reserves 18 seats for Idaho medical students each year. A total of 68 Idaho students can be enrolled in this 4-year program.
3. The IDEP (Idaho Dental Education Program) provides access to dental education for Idaho students through a cooperative agreement between Idaho State University and Creighton University in Omaha, Nebraska. As of FY 2002 when one new seat was added, the IDEP contract reserves eight seats for Idaho dental students each year. A total of 30 students can be enrolled in this 4-year program.
4. The University of Utah Medical Education Program also provides medical school opportunities for Idaho students. As of FY 2002 when two new seats were added, the UofU contract reserves eight seats for Idaho medical students each year. A total of 28 Idaho students can be enrolled in this 4-year program.
5. The State of Idaho supports two Family Practice Residency programs that provide the final three years of formal family physician residency training. The Family Practice Residency of Southwest Idaho Program, located in Boise, typically accommodates nine new residents each year with up to 27 residents enrolled at any one time. The Idaho State University Family Practice Residency Program in Pocatello typically accommodates four new residents each year with up to 14 in the program at any one time.
6. The WICHE (Western Interstate Commission for Higher Education) Program offers educational opportunities not available in Idaho through WICHE's Western Undergraduate Exchange and Professional Student Exchange programs. Currently, Idaho is reserved two seats per year in the PSEP optometry program. A total of eight Idaho students can be enrolled in this 4-year program.

Budget Unit: EDIA(514) WOI Veterinary Education

FY 01 \$1,388,418	FY 02 \$1,450,400	FY 03 \$1,501,492	FY 04 \$1,536,808	FY 05 \$1,586,600
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Budget Unit: EDIB(514) WWAMI Medical Education

FY 01 \$2,734,741	FY 02 \$2,704,717	FY 03 \$3,011,900	FY 04 \$3,131,900	FY 05 \$3,225,200
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Budget Unit: EDIC(513) IDEP Dental Education

FY 01 \$609,688	FY 02 \$720,630	FY 03 \$759,620	FY 04 \$837,080	FY 05 \$924,500
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Budget Unit: EDID(501) University of Utah Medical Education

FY 01 \$688,808	FY 02 \$788,692	FY 03 \$921,800	FY 04 \$812,700	FY 05 \$883,616
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Budget Unit: EDIE(501) Family Practice Residencies

<b>FY 01</b>	<b>\$466,400</b>	<b>FY 02</b>	<b>\$486,550</b>	<b>FY 03</b>	<b>\$506,450</b>	<b>FY 04</b>	<b>\$508,000</b>	<b>FY 05</b>	<b>\$524,950</b>
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Budget Unit: EDIF(513) Family Practice Residencies

<b>FY 01</b>	<b>\$466,000</b>	<b>FY 02</b>	<b>\$486,500</b>	<b>FY 03</b>	<b>\$506,450</b>	<b>FY 04</b>	<b>\$508,000</b>	<b>FY 05</b>	<b>\$528,850</b>
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Budget Unit: EDIG(501) WICHE

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$185,034</b>	<b>FY 05</b>	<b>\$193,800</b>
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**Total General Fund (0001-00)**

<b>FY 01</b>	<b>\$6,354,055</b>	<b>FY 02</b>	<b>\$6,637,488</b>	<b>FY 03</b>	<b>\$7,207,712</b>	<b>FY 04</b>	<b>\$7,519,522</b>	<b>FY 05</b>	<b>\$7,867,516</b>
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**Fund: Student Fees (0650-00)**

Sources: WWAMI students take the first year of their medical education at the University of Idaho and pay full-time resident student fees to that institution.

IDEP students take the first year of their dental education at Idaho State University and pay full-time resident student fees to that institution.

Uses: These student fees are used to support the first year of the WWAMI Medical and IDEP Dental Education Programs provided by the UI and ISU. These funds are unrestricted and can be used for any purpose in the pursuit of the goals of those programs.

Budget Unit: EDIB(514) WWAMI Medical Education

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDIC(513) IDEP Dental Education

<b>FY 01</b>	<b>\$63,878</b>	<b>FY 02</b>	<b>\$98,682</b>	<b>FY 03</b>	<b>\$91,713</b>	<b>FY 04</b>	<b>\$59,275</b>	<b>FY 05</b>	<b>\$134,084</b>
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**Total Student Fees Fund (0650-00)**

<b>FY 01</b>	<b>\$63,878</b>	<b>FY 02</b>	<b>\$98,682</b>	<b>FY 03</b>	<b>\$91,713</b>	<b>FY 04</b>	<b>\$59,275</b>	<b>FY 05</b>	<b>\$134,084</b>
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**Fund: Restricted Current (0660-00)**

Sources: Idaho Code §36-107(a) provides that the state controller shall transfer \$100,000 annually from the fish and game account to the University of Idaho Caine Veterinary Teaching and Research Center.

Uses: These moneys are to be used for disease research projects regarding the interaction of disease between wildlife and domestic livestock. Eligible projects must be agreed upon by the University of Idaho Caine Veterinary Teaching and Research Center and the state wildlife veterinarian.

Budget Unit: EDIA(514) WOI Veterinary Education

<b>FY 01</b>	<b>\$100,000</b>	<b>FY 02</b>	<b>\$100,000</b>	<b>FY 03</b>	<b>\$100,000</b>	<b>FY 04</b>	<b>\$100,000</b>	<b>FY 05</b>	<b>\$100,000</b>
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**Health Education Programs Grand Total**

<b>FY 01</b>	<b>\$6,517,934</b>	<b>FY 02</b>	<b>\$6,836,170</b>	<b>FY 03</b>	<b>\$7,399,424</b>	<b>FY 04</b>	<b>\$7,678,797</b>	<b>FY 05</b>	<b>\$8,101,600</b>
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# Idaho State Historical Society

## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major use by this agency for General Fund moneys is to maintain basic current operations at the Society (i.e., salaries and benefits, utilities at three Boise locations, leased office space at one site, telephones at six locations, payment of various state-mandates expenses, maintenance of historic and modern buildings, etc.) as required by statute to carry out activities of historic importance and to perform specific activities of benefit to various constituencies served by the ISHS throughout the state.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 01 \$1,836,934	FY 02 \$2,076,294	FY 03 \$1,641,709	FY 04 \$1,730,874	FY 05 \$1,766,736
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Budget Unit: EDMB(522) Historic Site Maintenance and Interpretation

FY 01 \$383,946	FY 02 \$294,206	FY 03 \$196,808	FY 04 \$192,813	FY 05 \$206,996
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### Total General Fund (0001-00)

FY 01 \$2,220,880	FY 02 \$2,370,500	FY 03 \$1,838,517	FY 04 \$1,923,687	FY 05 \$1,973,732
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## Fund: Miscellaneous Revenue (0349-00)

Sources: The State Historical Society Foundation Fund consists of moneys donated by private individuals and groups, fees for membership in the Idaho State Historical Society, proceeds from the sale of Society publications and other items, moneys from subscriptions to the Society's quarterly magazine and the invested income from the sale of centennial medals. Penitentiary admission fees and other income also go into this fund (§67-4129A). Also includes interagency billing funds.

Uses: Membership fees and subscription fees are used to subsidize the production cost and distribution of Society publications. Sales support education and preservation programs, and investment income is used to purchase research material for Society collections (maps, newspapers, photos, library and archives materials, and museum artifacts). Lease income and usage/tour fees at the Old Idaho Penitentiary are used to maintain current operations and for building upkeep and repair and can only be used on that specific site. Interagency billing moneys fund the Capitol Tours program during the legislative session.

Budget Unit: EDMA(522) Historic Preservation and Education

FY 01 \$159,404	FY 02 \$179,703	FY 03 \$163,521	FY 04 \$173,225	FY 05 \$230,236
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Budget Unit: EDMB(522) Historic Site Maintenance and Interpretation

FY 01 \$198,199	FY 02 \$190,832	FY 03 \$162,977	FY 04 \$117,678	FY 05 \$159,743
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### Total Miscellaneous Revenue Fund (0349-00)

FY 01 \$357,603	FY 02 \$370,534	FY 03 \$326,498	FY 04 \$290,903	FY 05 \$389,979
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**Fund: Federal Grant (0348-00)**

Sources: The fund receives moneys from a federal grant authorized by the National Historic Preservation Act of 1966 (Public Law 89-665; 16 U.S.C. 470). The grant is administered by the National Park Service, U.S. Department of the Interior. The state matching share is 40% for sites inventory and 60% for other preservation activities. Additional federal funding comes from the National Endowment for the Arts and the National Endowment for the Humanities. Funding from other federal agencies for historic preservation has come from the Bureau of Land Management, Bureau of Reclamation, and the Corps of Engineers §67-4601.

Uses: The National Park Service program allows federally-mandated surveying of historic sites in Idaho and preparation and implementation of the state historical development plan. In addition, contract services are conducted with federal agencies to enhance their compliance with the National Historic Preservation Act. Grants from the National Endowment for the Arts and the National Endowment for the Humanities are received periodically in support of specific projects of historic importance.

Budget Unit: EDMA(522) Historic Preservation and Education

<b>FY 01</b> \$684,510	<b>FY 02</b> \$817,835	<b>FY 03</b> \$672,180	<b>FY 04</b> \$715,540	<b>FY 05</b> \$761,963
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<b>Idaho State Historical Society Grand Total</b>
<b>FY 01</b> \$3,262,993 <b>FY 02</b> \$3,558,869 <b>FY 03</b> \$2,837,195 <b>FY 04</b> \$2,930,130 <b>FY 05</b> \$3,125,674



# Idaho State Library

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## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency uses General Fund moneys are:  
Personnel costs, library materials, supplies, on-line databases, office space, telephone, postal, insurance, payroll and utilities.

Budget Unit: EDLA(521) State Library

<b>FY 01</b>	<b>\$2,578,554</b>	<b>FY 02</b>	<b>\$2,787,512</b>	<b>FY 03</b>	<b>\$2,308,333</b>	<b>FY 04</b>	<b>\$2,418,591</b>	<b>FY 05</b>	<b>\$2,551,604</b>
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## Fund: Library Improvement (0304-00)

Sources: The Library Services Improvement Fund shall have paid into it such appropriations as may be provided or other moneys and donations described in §33-2503, Idaho Code. The balances in the Library Services Improvement Fund shall be invested by the state treasurer according to the provisions of §67-1210, Idaho Code, and all interest earned on the investments shall be returned to the Library Services Improvement Fund.

Uses: The purpose of the Library Services Improvement Fund is to further the development of library services for all the people of Idaho. Moneys are appropriated to and are expended by the State Library Board for library development purposes; the State Library Board establishes the criteria upon which actual need is determined.

Budget Unit: EDLB (Cont) (521) Library Services Continuous

<b>FY 01</b>	<b>\$270,200</b>	<b>FY 02</b>	<b>\$272,302</b>	<b>FY 03</b>	<b>\$284,380</b>	<b>FY 04</b>	<b>\$317,375</b>	<b>FY 05</b>	<b>\$433,152</b>
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## Fund: Miscellaneous Revenue (0349-00)

Sources: Reimbursement for lost or damaged library materials, patron donations, sale of educational and printed matter. Funds received may be matched with federal grants. Private grant and foundation funds are also deposited here.

Uses: Receipts are used within individual programs. For example donations received by Talking Book Library Services are used to purchase supplies or equipment within this program.

Budget Unit: EDLA(521) State Library

<b>FY 01</b>	<b>\$146,354</b>	<b>FY 02</b>	<b>\$28,875</b>	<b>FY 03</b>	<b>\$97,546</b>	<b>FY 04</b>	<b>\$28,698</b>	<b>FY 05</b>	<b>\$9,212</b>
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## Fund: Federal Grant (0348-00)

Sources: Receives formula grant moneys as authorized by Museum & Library Services Act (20 U.S.C. 961 et seq.) Subtitle B of Title II "Library Services & Technology Act (LSTA)." The grant is administered by the Institute of Museums & Library Services.

Natural Endowment for the Humanities - General Programs (NEH)

Uses: Moneys are expended from this fund to assist in meeting the provisions of the state plan for two key priorities: information access through technology and information empowerment through special services.

LSTA - Development, expansion and/or enhancement of library services in Idaho according to a five year plan filed with Institute of Museum & Library Services.

NEH - To operate Let's Talk About It Programs (reading and discussion) in local public libraries.

Budget Unit: EDLA(521) State Library

<b>FY 01</b> \$968,627	<b>FY 02</b> \$892,932	<b>FY 03</b> \$788,969	<b>FY 04</b> \$975,241	<b>FY 05</b> \$1,104,592
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<b>Idaho State Library Grand Total</b>
<b>FY 01 \$3,963,735      FY 02 \$3,981,622      FY 03 \$3,479,228      FY 04 \$3,739,905      FY 05 \$4,098,560</b>

## Division of Professional-Technical Education

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Professional-Technical Education spans educational levels, contributing to a "thorough" education for youth by providing them with the foundation skills needed for work, and providing adults with the skills needed to enter, reenter, or advance in the workforce. Professional-technical education is defined as secondary, postsecondary and adult courses, programs, training and services administered by the Division of Professional-Technical Education for occupations or careers that require other than a baccalaureate, master's or doctoral degree. The courses, programs, training and services include, but are not limited to, vocational, technical and applied technology education. They are delivered through the professional-technical delivery system of public secondary and postsecondary schools and colleges.

Budget Unit: EDEA(503) State Leadership and Technical Assistance

<b>FY 01</b>	<b>\$1,667,265</b>	<b>FY 02</b>	<b>\$1,836,207</b>	<b>FY 03</b>	<b>\$1,573,697</b>	<b>FY 04</b>	<b>\$1,709,042</b>	<b>FY 05</b>	<b>\$1,857,158</b>
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Budget Unit: EDEB(503) General Programs

<b>FY 01</b>	<b>\$10,133,095</b>	<b>FY 02</b>	<b>\$10,505,971</b>	<b>FY 03</b>	<b>\$9,693,876</b>	<b>FY 04</b>	<b>\$10,159,320</b>	<b>FY 05</b>	<b>\$10,525,858</b>
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Budget Unit: EDEC(503) Postsecondary Programs

<b>FY 01</b>	<b>\$30,870,100</b>	<b>FY 02</b>	<b>\$33,233,200</b>	<b>FY 03</b>	<b>\$30,354,700</b>	<b>FY 04</b>	<b>\$32,041,900</b>	<b>FY 05</b>	<b>\$33,361,700</b>
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Budget Unit: EDED(503) Underprepared Adults/Displaced Homemakers

<b>FY 01</b>	<b>\$231,400</b>	<b>FY 02</b>	<b>\$234,600</b>	<b>FY 03</b>	<b>\$234,600</b>	<b>FY 04</b>	<b>\$234,600</b>	<b>FY 05</b>	<b>\$234,600</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$42,901,860</b>	<b>FY 02</b>	<b>\$45,809,978</b>	<b>FY 03</b>	<b>\$41,856,873</b>	<b>FY 04</b>	<b>\$44,144,861</b>	<b>FY 05</b>	<b>\$45,979,316</b>
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### Fund: Displaced Homemaker (0218-00)

Sources: In 1980, the Idaho Legislature passed a bill to establish centers to provide programs and services for displaced homemakers. The State Division of Professional-Technical Education administers this program. The first program (there are now six) was established in FY 1981 through a combination of state and federal funding. The 1982 Legislature removed the Sunset Clause and established a \$20 fee to be assessed on all divorces filed in Idaho. These dedicated funds must be appropriated by the Legislature on an annual basis.

Uses: Moneys are expended from this fund to provide classroom services for displaced homemakers as defined in Idaho Code §39-5002, who cannot obtain appropriate full-time employment. These services include:

- \* personal, career and educational counseling
- \* assessment and testing; training in life skills
- \* preparation for employment and training
- \* support services

Budget Unit: EDED(503) Underprepared Adults/Displaced Homemakers

<b>FY 01</b>	<b>\$158,120</b>	<b>FY 02</b>	<b>\$170,000</b>	<b>FY 03</b>	<b>\$170,000</b>	<b>FY 04</b>	<b>\$170,000</b>	<b>FY 05</b>	<b>\$170,000</b>
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**Fund: Hazardous Materials/Waste Enforcement (0274-00)**

Sources: Permits for the transportation of hazardous waste shall be twenty dollars (\$20.00) for a single trip permit and two hundred fifty dollars (\$250.00) for an annual permit. The vendor shall be remunerated at the rate of two dollars (\$2.00) per permit sold (Idaho Code §49-2202).

The fee for annual vehicle registration endorsement for the transportation of hazardous materials shall be three dollars (\$3.00) if purchased at the time of registration or renewal, or five dollars (\$5.00) if purchased at any time thereafter and the fee for a single trip vehicle registration endorsement shall be five dollars (\$5.00). Vendors shall be reimbursed at the rate of forty cents (40 cents) per endorsement (Idaho Code §49-2003).

Uses: Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to the transportation of hazardous material or hazardous waste. Such costs include expenditures for training for inspection and monitoring programs, and law enforcement personnel to meet specialized needs of hazardous materials/hazardous waste enforcement (Idaho Code §49-2205).

Budget Unit: EDEI(503) Hazardous Material Training

<b>FY 01</b> \$66,800	<b>FY 02</b> \$66,800	<b>FY 03</b> \$66,800	<b>FY 04</b> \$67,800	<b>FY 05</b> \$67,800
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Miscellaneous grants and contracts (e.g. J.A. & Kathryn Albertson Foundation grants and State Occupational Information Coordinating Council user fees).

Uses: Allowable uses according to grant and contract specifications.

Budget Unit: EDEH (Cont) (503) Special Grants

<b>FY 01</b> \$1,197,404	<b>FY 02</b> \$1,253,003	<b>FY 03</b> \$718,404	<b>FY 04</b> \$914,524	<b>FY 05</b> \$598,899
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**Fund: Student Fees (0650-00)**

Sources: Student fees (miscellaneous receipts) allocated to the Eastern Idaho Technical College (EITC) through the State Division of Professional-Technical Education and collected by the college.

Uses: Funds are used by EITC for salaries, supplies, and other expenses of operating professional-technical education programs at the college.

NOTE: Actual expenditures reflect both appropriated student fees and general funds allocated to EITC under Postsecondary Programs.

Budget Unit: EDEF(504) Eastern Idaho Technical College

<b>FY 01</b> \$3,771,593	<b>FY 02</b> \$4,276,831	<b>FY 03</b> \$3,876,578	<b>FY 04</b> \$3,918,729	<b>FY 05</b> \$4,085,856
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**Fund: Restricted Current (0660-00)**

Sources: Amounts received for/from the operation of state, federal and local special grants, projects and contracts funded separately from and not related to the general operation and maintenance of Eastern Idaho Technical College (EITC). Certain revenues received into this fund are generated by the college's local accounts and auxiliary enterprises.

Uses: Expenditures associated with the operation of the various special grants, projects and contracts. EITC uses the State Controller payroll system to pay all employees. EITC uses this fund for personnel cost expenditures related to local accounts and auxiliary enterprises.

NOTE: While the actual expenditures from this fund are reflected in the Statewide Accounting and Reporting System, they are neither appropriated in nor controlled by the Division of Professional-Technical Education.

Budget Unit: EDEF(504) Eastern Idaho Technical College

<b>FY 01</b> \$1,933,935	<b>FY 02</b> \$1,931,822	<b>FY 03</b> \$1,738,253	<b>FY 04</b> \$1,640,992	<b>FY 05</b> \$1,959,550
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### **Fund: Federal Grant (0348-00)**

Sources: Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1998. This fund receives moneys from a federal grant authorized by the Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1998, Public Law 105-332 (October 31, 1998). This grant is administered by the U.S. Department of Education. State match is required for funds reserved for state administration.

This fund also receives moneys from: the Idaho Department of Commerce & Labor (the fiscal agency for State Occupational Information Coordinating Committee), the School to Work program, the Federal Emergency Management Agency, and the Jobs for America's Graduates program.

Uses: Moneys are expended from this fund for a variety of vocational education programs at colleges, community colleges, high schools, and other training situations. This money is provided by the Federal government to expand, improve, modernize and develop quality professional-technical education programs that will improve productivity and promote economic growth.

The Carl D. Perkins Vocational and Applied Technology Education Act Amendments of 1998 provides funds to: (1) improve professional-technical education programs; (2) link secondary and postsecondary vocational-technical programs; (3) provide professional development and technical assistance to vocational-technical educators; and (4) fund Tech Prep programs.

Provide staff support for the State Occupational Information Coordinating Committee (SOICC). Staff develop and maintain the Idaho Career Information System.

Other allowable uses according to program grant and contract specifications.

Budget Unit: EDEA(503) State Leadership and Technical Assistance

<b>FY 01</b> \$334,394	<b>FY 02</b> \$342,294	<b>FY 03</b> \$360,471	<b>FY 04</b> \$363,084	<b>FY 05</b> \$355,850
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Budget Unit: EDEB(503) General Programs

<b>FY 01</b> \$4,777,176	<b>FY 02</b> \$4,982,787	<b>FY 03</b> \$5,313,354	<b>FY 04</b> \$5,127,321	<b>FY 05</b> \$5,126,099
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Budget Unit: EDED(503) Underprepared Adults/Displaced Homemakers

<b>FY 01</b> \$1,882,727	<b>FY 02</b> \$1,969,225	<b>FY 03</b> \$2,116,732	<b>FY 04</b> \$2,048,814	<b>FY 05</b> \$2,053,623
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Budget Unit: EDEH (Cont) (503) Special Grants

<b>FY 01</b> \$2,434,583	<b>FY 02</b> \$2,066,972	<b>FY 03</b> \$663,213	<b>FY 04</b> \$284,136	<b>FY 05</b> \$201,594
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### **Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$9,428,880	<b>FY 02</b> \$9,361,279	<b>FY 03</b> \$8,453,770	<b>FY 04</b> \$7,823,355	<b>FY 05</b> \$7,737,166
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### **Division of Professional-Technical Education Grand Total**

<b>FY 01</b> \$59,458,592	<b>FY 02</b> \$62,869,713	<b>FY 03</b> \$56,880,677	<b>FY 04</b> \$58,680,261	<b>FY 05</b> \$60,598,587
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## Educational Public Broadcasting System

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency uses General Fund moneys are primarily dedicated to ensuring compliance with the Federal Communications Commission (FCC) regulations for the statewide operation of its licensed telecommunications system including 5 transmitters, 34 translators and other distance learning systems so that citizens statewide can receive general educational programming, instructional television and education media. The state also funds agency space lease expenses and certain administration, capital and operation expenses.

Budget Unit: EDKA(520) Educational Public Broadcasting System

<b>FY 01</b> \$3,569,000	<b>FY 02</b> \$7,603,143	<b>FY 03</b> \$1,818,500	<b>FY 04</b> \$1,528,200	<b>FY 05</b> \$1,595,000
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### Fund: Miscellaneous Revenue (0349-00)

Sources: A) Corporation for Public Broadcasting (CPB) funds.

B) Private, corporate, miscellaneous donations, sales. This fund is also used to transfer "Friends" dollars to the state.

Uses: A) Corporation for Public Broadcasting funds are used for personnel and programming needs, as well as general operating expenses. These funds are restricted by federal law for use by the grantee for broadcasting and broadcast-related purposes only.

B) This fund used for local production activity as well as programming. In addition, this fund supports personnel and other general operating activity of the agency.

Budget Unit: EDKA(520) Educational Public Broadcasting System

<b>FY 01</b> \$3,916,767	<b>FY 02</b> \$4,156,950	<b>FY 03</b> \$4,903,577	<b>FY 04</b> \$4,109,976	<b>FY 05</b> \$4,443,588
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### Fund: Federal Grant (0348-00)

Sources: U.S. Department of Commerce - National Telecommunications Information Agency (NTIA), Public Telecommunications Facilities Program, and Technology Opportunity Program.

Uses: This fund is used for major capital equipment projects.

Budget Unit: EDKA(520) Educational Public Broadcasting System

<b>FY 01</b> \$368,155	<b>FY 02</b> \$948,368	<b>FY 03</b> (\$13,776)	<b>FY 04</b> \$42,000	<b>FY 05</b> \$370,517
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### Educational Public Broadcasting System Grand Total

<b>FY 01</b> \$7,853,922	<b>FY 02</b> \$12,708,461	<b>FY 03</b> \$6,708,301	<b>FY 04</b> \$5,680,176	<b>FY 05</b> \$6,409,105
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## Special Programs

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General Fund money supports the following eight Special Programs:

1. The Forest Utilization Research (FUR) program, located at the University of Idaho, conducts research and analyzes policy to increase the productivity of Idaho's forests.
2. The Idaho Geological Survey (IGS), headquartered at the University of Idaho with field offices at BSU and ISU, collects data and conducts research on Idaho's geologic and mineral-based assets.
3. The Scholarships & Grants program, administered by the Office of the State Board of Education, manages several scholarship and grant programs available to students attending Idaho's postsecondary educational institutions.
4. The Museum of Natural History, located at Idaho State University, preserves, expands, and disseminates knowledge of the natural history of Idaho and the intermountain West.
5. The Idaho Small Business Development Centers (ISBDC), headquartered at Boise State University, deliver counseling, training, and technical support services to small businesses in Idaho to encourage their survival and growth.
6. The Idaho Council on Economic Education (ICEE), headquartered at Boise State University, is a non-profit Idaho educational corporation whose mission is to encourage and enable economics instruction in Idaho schools.
7. Prior to FY 2003, TechHelp was part of the Idaho Small Business Development Centers. It is now a stand alone program that continues to provide manufacturing consulting services to small and medium sized companies.
8. The Idaho Council for Technology in Learning (ICTL) was created by the Idaho Educational Technology Initiative of 1994 to apply technology "to meet the public need for an improved and thorough public education system for both elementary and secondary education, postsecondary and higher education, and public libraries." The specific activities funded by this program are those postsecondary requests related to teacher education and electronic infrastructure which have been recommended by the Council. The ICTL received its last appropriation for FY 2002. The initiatives supported by the annual appropriation were either discontinued or continued with non-appropriated funding.

Budget Unit: EDJA(514) Forest Utilization Research

<b>FY 01</b> \$541,928	<b>FY 02</b> \$602,560	<b>FY 03</b> \$567,300	<b>FY 04</b> \$566,500	<b>FY 05</b> \$585,800
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Budget Unit: EDJB(514) Geological Survey

<b>FY 01</b> \$763,498	<b>FY 02</b> \$800,423	<b>FY 03</b> \$769,000	<b>FY 04</b> \$769,500	<b>FY 05</b> \$801,200
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Budget Unit: EDJC(501) Scholarships and Grants

<b>FY 01</b> \$2,498,705	<b>FY 02</b> \$5,519,232	<b>FY 03</b> \$6,379,826	<b>FY 04</b> \$6,821,689	<b>FY 05</b> \$7,166,520
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Budget Unit: EDJD(513) Museum of Natural History

<b>FY 01</b> \$495,977	<b>FY 02</b> \$550,195	<b>FY 03</b> \$485,100	<b>FY 04</b> \$487,000	<b>FY 05</b> \$510,400
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Budget Unit: EDJE(501) Small Business Development Centers

<b>FY 01</b> \$433,100	<b>FY 02</b> \$454,900	<b>FY 03</b> \$280,000	<b>FY 04</b> \$281,400	<b>FY 05</b> \$292,000
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Budget Unit: EDJF(501) Idaho Council for Economic Education

<b>FY 01</b>	<b>\$54,800</b>	<b>FY 02</b>	<b>\$53,500</b>	<b>FY 03</b>	<b>\$51,800</b>	<b>FY 04</b>	<b>\$52,200</b>	<b>FY 05</b>	<b>\$54,200</b>
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Budget Unit: EDJH(501) Tech Help

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$160,600</b>	<b>FY 04</b>	<b>\$161,700</b>	<b>FY 05</b>	<b>\$167,900</b>
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Budget Unit: EDTA(501) Idaho Council for Technology in Learning: OSBE

<b>FY 01</b>	<b>\$77,500</b>	<b>FY 02</b>	<b>\$266,206</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDTB(512) Idaho Council for Technology in Learning: BSU

<b>FY 01</b>	<b>\$123,750</b>	<b>FY 02</b>	<b>\$111,650</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDTC(513) Idaho Council for Technology in Learning: ISU

<b>FY 01</b>	<b>\$136,250</b>	<b>FY 02</b>	<b>\$130,850</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDTD(514) Idaho Council for Technology in Learning: UI

<b>FY 01</b>	<b>\$83,749</b>	<b>FY 02</b>	<b>\$80,245</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDTE(511) Idaho Council for Technology in Learning: LCSC

<b>FY 01</b>	<b>\$58,750</b>	<b>FY 02</b>	<b>\$56,350</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: EDTF(503) Idaho Council for Technology in Learning: PRO-TECH ED

<b>FY 01</b>	<b>\$20,000</b>	<b>FY 02</b>	<b>\$19,200</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total General Fund (0001-00)**

<b>FY 01</b>	<b>\$5,288,007</b>	<b>FY 02</b>	<b>\$8,645,311</b>	<b>FY 03</b>	<b>\$8,693,626</b>	<b>FY 04</b>	<b>\$9,139,989</b>	<b>FY 05</b>	<b>\$9,578,020</b>
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**Fund: Federal Grant (0348-00)**

Sources: The Leveraging Educational Assistance Program (LEAP) is a federal higher education financial aid grant program with a state match requirement. Special LEAP (SLEAP) funds may also be distributed to the states to supplement LEAP awards.

Uses: Provides financial aid grants to students with demonstrable financial need.

Budget Unit: EDJC(501) Scholarships and Grants

<b>FY 01</b>	<b>\$103,096</b>	<b>FY 02</b>	<b>\$150,402</b>	<b>FY 03</b>	<b>\$151,079</b>	<b>FY 04</b>	<b>\$215,135</b>	<b>FY 05</b>	<b>\$368,845</b>
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**Special Programs Grand Total**

<b>FY 01</b>	<b>\$5,391,103</b>	<b>FY 02</b>	<b>\$8,795,713</b>	<b>FY 03</b>	<b>\$8,844,705</b>	<b>FY 04</b>	<b>\$9,355,124</b>	<b>FY 05</b>	<b>\$9,946,865</b>
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## Superintendent of Public Instruction

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: As appropriated.

Budget Unit: EDBD(170) State Department of Education

<b>FY 01</b>	\$5,597,686	<b>FY 02</b>	\$5,505,206	<b>FY 03</b>	\$5,042,030	<b>FY 04</b>	\$5,130,900	<b>FY 05</b>	\$5,232,400
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### Fund: Indirect Cost Recovery (0125-00)

Sources: The source of fund revenue is the collection of indirect cost on actual expenditures from federal grants (excluding capital outlay and trustee/benefit payments). The rate applied is negotiated and approved by the U.S. Department of Education annually.

Uses: The money in this account is used to cover the administrative costs of accounting/human resources in the Department, as well as to pay for goods and services that would benefit the agency as a whole that are not directly chargeable to any one program.

Budget Unit: EDBC(170) State Department of Education

<b>FY 01</b>	\$349,479	<b>FY 02</b>	\$395,351	<b>FY 03</b>	\$342,329	<b>FY 04</b>	\$390,880	<b>FY 05</b>	\$465,268
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### Fund: Driver's Education (0319-00)

Sources: The sources of fund revenue include the following: \$5.30 of each fee for a Class D driver's license, \$2.60 of each fee for a Class D instruction permit, duplicate Class D license or permit, or Class D license extension (§49-306), and \$25.00 for each driver training period (§49-307).

Uses: The money in this account is used to cover the state administrative cost of the driver training program and payments to school districts for reimbursement of driver education programs.

Budget Unit: EDBD(170) State Department of Education

<b>FY 01</b>	\$1,616,663	<b>FY 02</b>	\$1,507,781	<b>FY 03</b>	\$1,593,956	<b>FY 04</b>	\$1,484,976	<b>FY 05</b>	\$1,580,112
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### Fund: Motorcycle Safety Program (0319-01)

Sources: Per Section 33-4904, Idaho Code, revenue credited to the fund shall include thirteen dollars and fifty cents (\$13.50) of each fee assessed for a motorcycle endorsement instruction permit and a motorcycle endorsement as provided in Section 49-306, Idaho Code. Interest earned on money in the fund shall remain in the fund.

Uses: Chapter 49, Title 33, Idaho Code created a Motorcycle Safety Program to be established and administered by the Department of Education. Revenue in the fund, which is appropriated on a continual basis, is to be used for the administration and implementation of the motorcycle safety program, including reimbursement of entities which offer approved motorcycle rider training courses. This act became effective September 1, 1994.

Budget Unit: EDBF (Cont) (170) Motorcycle Safety Program

<b>FY 01</b>	\$258,278	<b>FY 02</b>	\$340,005	<b>FY 03</b>	\$373,197	<b>FY 04</b>	\$441,204	<b>FY 05</b>	\$367,641
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## Fund: Public Instruction (0325-00)

Sources: Fund revenue is from fees assessed on school districts and other agencies participating in state-level training sessions, educational programs, and the surplus food commodity program.

Additionally, the State Board of Education is authorized to set a fee not to exceed \$35 for teaching certificates issued in the state (§33-1205), and \$15 for each revision to a certificate. The fees are deposited into this fund. A \$40 fingerprint registration fee is also collected.

This fund also receives auction proceeds from surplus property and General Equivalency Diploma (G.E.D.) fees.

Uses: Fund expenditures are for the costs of operating state-level training sessions and educational programs, and for storage, processing and distribution of food commodities.

Teaching certificate fees are used by the Professional Standards Commission for payment of reasonable expenses in performing duties and responsibilities and to partially defray the cost of the Office of Certification. Of the \$40 collected for the fingerprints program, \$6 runs the program in the agency, and \$34 is suspended in 0349 for DOLE.

In addition, auction proceeds are used for equipment-related costs and G.E.D. fee revenue is used to partially defray the cost of administering the G.E.D. program.

Budget Unit: EDBD(170) State Department of Education

<b>FY 01</b> \$701,984	<b>FY 02</b> \$489,354	<b>FY 03</b> \$631,913	<b>FY 04</b> \$802,281	<b>FY 05</b> \$953,704
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## Fund: Miscellaneous Revenue (0349-00)

Sources: There are two sources of revenue in this fund. The first is the \$34 portion of the fingerprinting revenue that is earmarked for the Department of Law Enforcement to process fingerprint cards. The second source of revenue is the Albertson Foundation grants.

Uses: The Department of Education transfers funds monthly to the Department of Law Enforcement based on the invoices of the number of fingerprinting cards they have processed. The Department of Education has no spending authority for these funds. Funds are suspended as they come in and transferred out based on the dollar amount of the invoice.

The current Albertson Foundation grants include the final expenditures of the technology initiative (\$28,000,000 for computer equipment, software and training, and \$325,000 for administration of the program), as well as the High Performance Schools initiative.

Budget Unit: EDBC(170) State Department of Education

<b>FY 01</b> \$9,298,880	<b>FY 02</b> \$2,161,574	<b>FY 03</b> \$2,337,277	<b>FY 04</b> \$5,663,560	<b>FY 05</b> \$4,527,707
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## Fund: Data Processing Services (0480-00)

Sources: This fund receives contributions from state agencies on the SDE network, in the form of service fees.

Uses: Moneys are used to pay costs of services for the SDE network. Revenues received from other agencies are part of a facilities management contract. The funds are used to offset costs incurred in the provisions of those services.

Budget Unit: EDBD(170) State Department of Education

<b>FY 01</b> \$134,328	<b>FY 02</b> \$92,593	<b>FY 03</b> \$56,055	<b>FY 04</b> \$88,746	<b>FY 05</b> \$86,211
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## Fund: Student Tuition Recovery (0492-01)

Sources: The post-secondary proprietary schools will contribute to a student tuition recovery fund based on a formula explained in (§33-2408 & 2409).

Uses: The fund is to assist in the recovery of tuition students had paid to a school that closes before the student receives the complete education program. Ten percent (10%) per fiscal year will be used for administration of the fund (§33-2409).

Budget Unit: EDBE(170) State Department of Education

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### **Fund: Federal Grant (0348-00)**

Sources: The primary sources of fund revenue are grants from federal agencies. However, the fund also receives grant and contract revenue from other state agencies, private foundations and corporations.

Uses: Fund expenditures are used to pay the direct and indirect costs of operating grant-related programs. Prior to FY 2004, the uses of this fund also included the distribution of federal funds to local school districts. This distribution is now housed in the Public Schools Support budget.

Budget Unit: EDBD(170) State Department of Education

FY 01 \$113,478,622	FY 02 \$120,895,161	FY 03 \$142,471,156	FY 04 \$6,840,152	FY 05 \$10,959,199
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<b>Superintendent of Public Instruction Grand Total</b>				
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FY 01 \$131,435,920	FY 02 \$131,387,025	FY 03 \$152,847,914	FY 04 \$20,842,700	FY 05 \$24,172,241
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## Vocational Rehabilitation

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which Vocational Rehabilitation, under the auspices of the State Board of Education, uses General Fund moneys are:

1. The Trustee and Benefit individual client rehabilitation costs to meet the required match of Federal funds, varying from 21.3% for the Vocational Rehabilitation basic program, to 0% on other grants. Vocational Rehabilitation is authorized by §33-2301 Idaho Code.
2. The Trustee and Benefit medical and related costs of the individuals served in the Renal Disease Program as authorized by §33-2307 and §33-2308 Idaho Code.
3. The services authorized by the Epilepsy Services program as appropriated by the legislature.
4. The activities authorized by the State Independent Living Council as appropriated by the Legislature. The State Independent Living Council is authorized by §33-2301, and by the Governor's Executive Order 97-10. There is a required match of 10% for Independent Living. Beginning in fiscal year 2005 the State Independent Living Council is an independent agency within the Health and Human Services functional area.

Budget Unit: EDNA(523) Renal Disease Services

FY 01 \$506,933	FY 02 \$550,485	FY 03 \$505,208	FY 04 \$535,900	FY 05 \$550,800
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Budget Unit: EDNB(523) Vocational Rehabilitation

FY 01 \$3,137,799	FY 02 \$3,235,899	FY 03 \$2,989,249	FY 04 \$2,995,997	FY 05 \$3,086,599
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Budget Unit: EDNC(523) Epilepsy Services

FY 01 \$57,500	FY 02 \$74,300	FY 03 \$67,800	FY 04 \$67,800	FY 05 \$67,800
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Budget Unit: EDND(523) Independent Living Council

FY 01 \$74,100	FY 02 \$78,800	FY 03 \$73,100	FY 04 \$73,300	FY 05 \$0
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Budget Unit: EDNE(523) CSE Work Services

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$3,971,305
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### Total General Fund (0001-00)

FY 01 \$3,776,332	FY 02 \$3,939,483	FY 03 \$3,635,357	FY 04 \$3,672,997	FY 05 \$7,676,504
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### Fund: Rehabilitation Revenue and Refunds (0288-00)

Sources: This account receives monies from federal (other than Rehabilitation Services Administration), specifically as cost reimbursements for purchased services from Vocational Rehabilitation.

Vocational Rehabilitation is authorized by §33-2301, Idaho Code.

Uses: Vocational Rehabilitation Program as per §33-2301 Idaho Code:

Monies are expended from this account for direct services for Vocational Rehabilitation clients to assist them to enter productive employment or to live more independently. However, monies in this account generally may not be used as state matching funds to capture federal funding.

Budget Unit: EDNB(523) Vocational Rehabilitation

<b>FY 01</b>	<b>\$642,208</b>	<b>FY 02</b>	<b>\$321,818</b>	<b>FY 03</b>	<b>\$384,608</b>	<b>FY 04</b>	<b>\$217,591</b>	<b>FY 05</b>	<b>\$400,976</b>
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### **Fund: Miscellaneous Revenue (0349-00)**

Sources: Contributions and contract payments from the Department of Health and Welfare, and various school districts and other public and private sources such as Medicare, Medicaid, private insurance carriers, clients, attorneys and other third party payers as cost reimbursements, refunds, or donations.

Uses: Primarily as 21.3% matching funds in two areas: (1) Chronically mentally ill projects conducted around the state in cooperation with the Department of Health and Welfare; and (2) School-to-Work Transition Projects conducted with various school districts or groups of districts.

The remaining funds from other sources must be used for direct services for Vocational Rehabilitation clients, and cannot be used as match.

Budget Unit: EDNB(523) Vocational Rehabilitation

<b>FY 01</b>	<b>\$273,679</b>	<b>FY 02</b>	<b>\$412,055</b>	<b>FY 03</b>	<b>\$271,715</b>	<b>FY 04</b>	<b>\$309,929</b>	<b>FY 05</b>	<b>\$408,099</b>
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Budget Unit: EDND(523) Independent Living Council

<b>FY 01</b>	<b>\$15,800</b>	<b>FY 02</b>	<b>\$14,994</b>	<b>FY 03</b>	<b>\$18,020</b>	<b>FY 04</b>	<b>\$18,637</b>	<b>FY 05</b>	<b>\$0</b>
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### **Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b>	<b>\$289,479</b>	<b>FY 02</b>	<b>\$427,049</b>	<b>FY 03</b>	<b>\$289,735</b>	<b>FY 04</b>	<b>\$328,566</b>	<b>FY 05</b>	<b>\$408,099</b>
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### **Fund: Federal Grant (0348-00)**

Sources: This fund receives moneys from several federal grants primarily authorized by the Vocational Rehabilitation Act, as amended. The grants are administered by the Rehabilitation Services Administration, U.S. Education Department. The state matching share varies from 21.3% for Section 110 funding to 0% on other grants.

Vocational Rehabilitation is authorized by §33-2301, Idaho Code.

Uses: Vocational Rehabilitation Programs as per §33-2301, Idaho Code:

Vocational Rehabilitation Basic Support Program:

Purpose: To assist people with disabilities to enter into or retain productive employment along with the preservation of dignity and self respect for each client.

Eligibility Criteria:

- a) The presence of a physical or mental impairment.
- b) Which for the individual constitutes a substantial impediment to employment: and
- c) Can benefit in terms of employment outcome from Vocational Rehabilitation services.

This is the 78.7% federal, 21.3% state program (beginning in FY 93) that is the mainstay of Vocational Rehabilitation. This grant pays for the preponderance of staff costs, operating costs, capital outlay, pass through grants, and direct client services.

Other specialized grants include but may not be limited to:

- a) Migrant agriculture workers. This is a 90% Federal, 10% State program that targets the basic Vocational Rehabilitation eligible migrant agricultural workers in Idaho.
- b) Community Based Supported Employment. This is a 100% Federal program designed to serve the most severely disabled individuals who heretofore, because of very low productivity, were unable to be competitively employed.
- c) Training. This is a 90% federal, 10% state match to provide continuing education of the staff of Vocational Rehabilitation to update skills for working with people who have disabilities.
- d) Independent Living. This is a program designed to assist people with severe disabilities to live more independently, in the least restrictive environment possible. 90% federal, 10% state match for the support of activities of a State Independent Living Council (SILC). The SILC is specifically charged with the responsibility of (jointly with IDVR and the Idaho Commission for the Blind and Visually Impaired) the development of an independent living plan. The Council must monitor, review, and evaluate the implementation of the plan, coordinate activities with the Vocational Rehabilitation Advisory Council, hold public meetings and submit reports to the Commissioner of Rehabilitation Services.

IDVR is charged with the fiduciary responsibilities for the Council.

Budget Unit: EDNB(523) Vocational Rehabilitation

<b>FY 01</b>	<b>\$11,896,342</b>	<b>FY 02</b>	<b>\$12,198,694</b>	<b>FY 03</b>	<b>\$12,333,691</b>	<b>FY 04</b>	<b>\$13,702,700</b>	<b>FY 05</b>	<b>\$14,143,282</b>
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Budget Unit: EDND(523) Independent Living Council

<b>FY 01</b>	<b>\$204,570</b>	<b>FY 02</b>	<b>\$207,470</b>	<b>FY 03</b>	<b>\$200,700</b>	<b>FY 04</b>	<b>\$179,532</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b>	<b>\$12,100,912</b>	<b>FY 02</b>	<b>\$12,406,164</b>	<b>FY 03</b>	<b>\$12,534,391</b>	<b>FY 04</b>	<b>\$13,882,231</b>	<b>FY 05</b>	<b>\$14,143,282</b>
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**Vocational Rehabilitation Grand Total**

<b>FY 01</b>	<b>\$16,808,931</b>	<b>FY 02</b>	<b>\$17,094,515</b>	<b>FY 03</b>	<b>\$16,844,092</b>	<b>FY 04</b>	<b>\$18,101,385</b>	<b>FY 05</b>	<b>\$22,628,861</b>
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## Medically Indigent Health Care

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### Fund: Catastrophic Health Care (Dedicated) (0301-00)

Sources: Consists of all moneys placed into this fund along with interest earned on investment of fund balances. Also, beginning July 1, 2003, the Catastrophic Health Care Cost Fund receives from the counties five dollars for every seat belt fine collected from violations imposed under Section 47-673, Idaho Code. For budgeting purposes, fund detail 0301-01 is used to describe the General Fund appropriations and their subsequent transfer to the Catastrophic Health Care Fund. General Fund appropriations are detailed in the Legislative Fiscal Report.

Uses: The Catastrophic Health Care Fund is to be used solely for payment of insurance premiums, payment of eligible claims beyond a \$10,000 county deductible, or payment of the expenses of administering this fund. All moneys placed in this fund are perpetually appropriated to the administrator of the Catastrophic Health Care Cost Program (§57-813).

Budget Unit: XXAA (Cont) (903) Catastrophic Health Care

<b>FY 01</b>	<b>\$11,871,143</b>	<b>FY 02</b>	<b>\$13,942,667</b>	<b>FY 03</b>	<b>\$12,459,111</b>	<b>FY 04</b>	<b>\$14,208,877</b>	<b>FY 05</b>	<b>\$18,017,162</b>
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### Fund: Idaho Millennium Income (0499-00)

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in sections 67-1802 and 67-1803, Idaho Code.

Budget Unit: XXAB(903) Millennium Fund

<b>FY 01</b>	<b>\$15,000</b>	<b>FY 02</b>	<b>\$139,372</b>	<b>FY 03</b>	<b>\$1,680,632</b>	<b>FY 04</b>	<b>\$698,362</b>	<b>FY 05</b>	<b>\$495,000</b>
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### Medically Indigent Health Care Grand Total

<b>FY 01</b>	<b>\$11,886,143</b>	<b>FY 02</b>	<b>\$14,082,039</b>	<b>FY 03</b>	<b>\$14,139,743</b>	<b>FY 04</b>	<b>\$14,907,239</b>	<b>FY 05</b>	<b>\$18,512,162</b>
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## Child Welfare

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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWDA(270) Children's Services

<b>FY 01</b>	<b>\$48,150,409</b>	<b>FY 02</b>	<b>\$49,777,992</b>	<b>FY 03</b>	<b>\$51,605,219</b>	<b>FY 04</b>	<b>\$57,403,783</b>	<b>FY 05</b>	<b>\$59,789,834</b>
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### Fund: Idaho Millennium Income (0499-00)

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in sections 67-1802 and 67-1803, Idaho Code.

Budget Unit: HWDA(270) Children's Services

<b>FY 01</b>	<b>\$98,000</b>	<b>FY 02</b>	<b>\$200,000</b>	<b>FY 03</b>	<b>\$150,000</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Child Welfare Grand Total

<b>FY 01</b>	<b>\$48,248,409</b>	<b>FY 02</b>	<b>\$49,977,992</b>	<b>FY 03</b>	<b>\$51,755,219</b>	<b>FY 04</b>	<b>\$57,403,783</b>	<b>FY 05</b>	<b>\$59,789,834</b>
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## Services for the Developmentally Disabled

### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWDG(270) Developmental Disabilities Services

FY 01 \$37,975,805	FY 02 \$40,864,184	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Budget Unit: HWGA(270) Community Developmental Disabilities

FY 01 \$0	FY 02 \$0	FY 03 \$16,630,557	FY 04 \$16,428,574	FY 05 \$13,493,265
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Budget Unit: HWGG(270) Idaho State School & Hospital

FY 01 \$0	FY 02 \$0	FY 03 \$20,877,704	FY 04 \$20,503,182	FY 05 \$21,134,062
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### Total Cooperative Welfare Fund (0220-00)

FY 01 \$37,975,805	FY 02 \$40,864,184	FY 03 \$37,508,261	FY 04 \$36,931,756	FY 05 \$34,627,326
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### Services for the Developmentally Disabled Grand Total

FY 01 \$37,975,805	FY 02 \$40,864,184	FY 03 \$37,508,261	FY 04 \$36,931,756	FY 05 \$34,627,326
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## Independent Councils

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### Fund: Domestic Violence Project (0175-00)

Sources: In addition to the fee due to the county recorder of each county of this state under the provisions of §31-3205, Idaho Code, for the issuance of a marriage license, the recorder shall collect upon presentation of proper identification by the applicants an additional fee of fifteen dollars (\$15.00) for each license issued, which additional fee shall be remitted to the State Treasurer for credit to the "Domestic Violence Project Fund" (§39-5213).

In addition to any other fee imposed for filing an action for divorce in the district court, there shall be a collected fee of twenty dollars (\$20.00) for each divorce action, separately identified, which additional fee shall be remitted to the State Treasurer for credit to the "Domestic Violence Project Fund" (§39-5213).

Whenever a fine is imposed for the violation of a protection order, ten dollars (\$10.00) of the fine collected shall be deposited to the credit of the "Domestic Violence Project" account created in section 39-5212, Idaho Code. (§39-6312)

Uses: Moneys received from the fees imposed by §39-5213, Idaho Code, and §39-6312, Idaho Code, shall be credited to the Domestic Violence Project Fund (§39-5212) and shall be perpetually appropriated to the Council on Domestic Violence to be used for domestic violence project grants and to meet the cost of maintaining the operation of the Council.

Eligible projects shall be given priority by the Council based upon an allocation of funds to projects in the seven (7) substate regions established pursuant to §39-104, Idaho Code, in the proportion that marriage licenses are filed in each region.

Budget Unit: HWWA(270) Domestic Violence

<b>FY 01</b> \$288,592	<b>FY 02</b> \$264,846	<b>FY 03</b> \$270,967	<b>FY 04</b> \$359,898	<b>FY 05</b> \$361,277
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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWWA(270) Domestic Violence

<b>FY 01</b> \$2,385,113	<b>FY 02</b> \$2,609,913	<b>FY 03</b> \$2,638,807	<b>FY 04</b> \$3,031,259	<b>FY 05</b> \$3,210,901
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Budget Unit: HWHB(270) Developmental Disabilities

<b>FY 01</b> \$523,849	<b>FY 02</b> \$543,612	<b>FY 03</b> \$428,684	<b>FY 04</b> \$578,549	<b>FY 05</b> \$590,613
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Budget Unit: HWHE(270) Deaf & Hard of Hearing

<b>FY 01</b> \$229,557	<b>FY 02</b> \$248,349	<b>FY 03</b> \$247,284	<b>FY 04</b> \$259,613	<b>FY 05</b> \$285,200
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**Total Cooperative Welfare Fund (0220-00)**

<b>FY 01</b> \$3,138,519	<b>FY 02</b> \$3,401,874	<b>FY 03</b> \$3,314,775	<b>FY 04</b> \$3,869,421	<b>FY 05</b> \$4,086,715
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**Independent Councils Grand Total**

<b>FY 01</b> \$3,427,111	<b>FY 02</b> \$3,666,720	<b>FY 03</b> \$3,585,742	<b>FY 04</b> \$4,229,319	<b>FY 05</b> \$4,447,992
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## Indirect Support Services

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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWAA(270) Indirect Support Services

<b>FY 01</b>	\$32,899,780	<b>FY 02</b>	\$35,302,979	<b>FY 03</b>	\$46,202,140	<b>FY 04</b>	\$42,407,201	<b>FY 05</b>	\$34,834,355
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### Fund: Children's Trust (0483-00)

Sources: There is hereby created a fund in the agency asset fund in the state treasury to be designated the Children's Trust Fund (§39-6007).

The fund shall consist of:

- Moneys appropriated to the fund;
- Moneys as provided in §63-3067A, Idaho Code;
- Donations, gifts and grants from any source; and
- Any other moneys which may hereafter be provided by law.

Uses: The Children's Trust Fund Advisory Board is authorized to expend up to fifty percent (50%) of the moneys generated annually pursuant to §63-3067A, Idaho Code. Interest earned on the investment of idle money in the Children's Trust Fund shall be returned to the Children's Trust Fund (§39-6007).

Disbursements of moneys from the fund shall be authorized by the Children's Trust Fund Board or duly authorized representative of the Board.

After a total of two million five hundred thousand dollars (\$2,500,000) has been distributed to the Children's Trust Fund, the fund shall be abolished, and no further collections shall be received by the Tax Commission, and all references to the fund shall be deleted from income tax forms.

Budget Unit: HWTa (Cont) (270) DWH Trust/Childrens Trust

<b>FY 01</b>	\$0	<b>FY 02</b>	\$62,347	<b>FY 03</b>	\$125,440	<b>FY 04</b>	\$152,564	<b>FY 05</b>	\$103,276
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**Fund: Health and Welfare Trust (0489-01)**

Sources: Any money or real or personal property donated, bequeathed, devised or granted to the Department of Health and Welfare (§56-450).

Uses: Moneys in this fund are to be expended as stated in the terms of such donation, bequest, devise or grant (§56-450).

Budget Unit: HWTB (Cont) (270) DWH Trust/Childrens Trust

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Indirect Support Services Grand Total				
FY 01 \$32,899,780	FY 02 \$35,365,327	FY 03 \$46,327,579	FY 04 \$42,559,764	FY 05 \$34,937,631

## Medical Assistance Services

### Fund: Medical Assistance (0179-00)

Sources: This fund receives money from the families and relatives of patients receiving medical assistance under the state plan for Medicaid (§56-209b(2)).

Uses: Moneys in this fund are used to provide a source of moneys to pay for the state's share of medical assistance expenses (§56-209b(2)).

Budget Unit: HWIA(270) Medical Assistance Services

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWIA(270) Medical Assistance Services

FY 01 \$729,997,279	FY 02 \$805,075,534	FY 03 \$899,094,244	FY 04 \$1,005,895,432	FY 05 \$1,109,358,750
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### Fund: Idaho Millennium Income (0499-00)

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in sections 67-1802 and 67-1803, Idaho Code.

Budget Unit: HWIA(270) Medical Assistance Services

FY 01 \$0	FY 02 \$0	FY 03 \$50,000	FY 04 \$0	FY 05 \$0
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### Medical Assistance Services Grand Total

FY 01 \$729,997,279	FY 02 \$805,075,534	FY 03 \$899,144,244	FY 04 \$1,005,895,432	FY 05 \$1,109,358,750
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## Psychiatric Hospitalization

### Fund: Alcohol Intoxication Treatment (0182-00)

Sources: A tax of \$4.65 per barrel of beer of 31 gallons and a like rate for any quantity or fraction thereof is hereby levied and imposed on each and every barrel if sold for use within the state of Idaho. Twenty percent (20%) of the balance of revenues received from the taxes, interest, penalties, or deficiency payments after deducting an amount to the State Refund Fund shall be distributed to the Alcoholism Treatment Fund (§23-1008(2)(b)(i)).

An excise tax of 45 cents (\$.45) shall be imposed on each gallon of wine sold. Winery/distributor sales for the purpose of exporting wine from his state for resale outside of Idaho are exempt. After distribution to the state refund account, an amount equal to 12% of the remaining balance shall be distributed to this fund (§23-1319(2)(ii)).

One million two hundred thousand dollars (\$1,200,000) shall be distributed annually to the alcoholism treatment fund from the Liquor Fund (§23-404(1)(b)(i)).

Uses: Moneys in this fund are used to assure the provision of a full continuum of treatment services and prevention/education services to those requiring them in order to reduce the prevalence of alcoholism (§39-304).

Budget Unit: HWGC(270) State Hospital North

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$725,166</b>	<b>FY 04 \$727,900</b>	<b>FY 05 \$727,877</b>
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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWGC(270) State Hospital North

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$3,982,770</b>	<b>FY 04 \$4,148,483</b>	<b>FY 05 \$4,852,087</b>
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Budget Unit: HWGD(270) State Hospital South

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$14,607,543</b>	<b>FY 04 \$15,117,107</b>	<b>FY 05 \$15,352,780</b>
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### Total Cooperative Welfare Fund (0220-00)

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$18,590,313</b>	<b>FY 04 \$19,265,590</b>	<b>FY 05 \$20,204,867</b>
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**Fund: Mental Hospital Endowment Income (0481-07)**

Sources: Certain income derived from lands granted to the State by Congress, and managed by the State Department of Lands (§66-1101). This income includes:

- a. Interest from the sale of land on contract,
- b. Interest from the sale of timber and
- c. Land rentals, cottage sites, grazing rentals and mineral rentals.

Uses: State law permits the moneys to be used for the support and maintenance of State Hospital South (§66-1102).

Budget Unit: HWGD(270) State Hospital South

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$1,905,000</b>	<b>FY 04</b>	<b>\$1,664,263</b>	<b>FY 05</b>	<b>\$2,064,227</b>
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**Fund: State Hospital North Endowment Income (0481-26)**

Sources: Moneys in this fund is four-fifteenths (4/15) of accrued funds resulting from all rentals, income and interest, from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890, called the Charitable Institutions Fund (§66-1103 and §66-1106).

Uses: This fund is used for the support and maintenance of State Hospital North (§66-1107).

Budget Unit: HWGC(270) State Hospital North

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$1,076,281</b>	<b>FY 04</b>	<b>\$915,711</b>	<b>FY 05</b>	<b>\$540,396</b>
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**Psychiatric Hospitalization Grand Total**

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$22,296,760</b>	<b>FY 04</b>	<b>\$22,573,464</b>	<b>FY 05</b>	<b>\$23,537,367</b>
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## Mental Health Services

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### Fund: Prevention of Minors' Access to Tobacco (0174-00)

Sources: There is hereby created the prevention of minors' access to tobacco fund in the state treasury (§39-5711). The fund consists of federal funds that are available for inspections or for the prevention on minor's access to tobacco, as well as from fines from civil penalties (§39-5708), and monies from any other sources.

Uses: Funds are to be used for administration, inspections, and enforcement of Chapter 57, Title 39 of Idaho Code (Prevention of Minors' Access to Tobacco), effective January 1, 1999.

Budget Unit: HWGE(270) Mental Health Services

<b>FY 01</b>	<b>\$9,779</b>	<b>FY 02</b>	<b>\$49,925</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Alcohol Intoxication Treatment (0182-00)

Sources: A tax of \$4.65 per barrel of beer of 31 gallons and a like rate for any quantity or fraction thereof is hereby levied and imposed on each and every barrel if sold for use within the state of Idaho. Twenty percent (20%) of the balance of revenues received from the taxes, interest, penalties, or deficiency payments after deducting an amount to the State Refund Fund shall be distributed to the Alcoholism Treatment Fund (§23-1008(2)(b)(i)).

An excise tax of 45 cents (\$.45) shall be imposed on each gallon of wine sold. Winery/distributor sales for the purpose of exporting wine from his state for resale outside of Idaho are exempt. After distribution to the state refund account, an amount equal to 12% of the remaining balance shall be distributed to this fund (§23-1319(2)(ii)).

One million two hundred thousand dollars (\$1,200,000) shall be distributed annually to the alcoholism treatment fund from the Liquor Fund (§23-404(1)(b)(i)).

Uses: Moneys in this fund are used to assure the provision of a full continuum of treatment services and prevention/education services to those requiring them in order to reduce the prevalence of alcoholism (§39-304).

Budget Unit: HWDH(270) Mental Health Services

<b>FY 01</b>	<b>\$2,370,994</b>	<b>FY 02</b>	<b>\$2,365,927</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes, The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWDH(270) Mental Health Services

<b>FY 01</b>	<b>\$45,413,582</b>	<b>FY 02</b>	<b>\$47,997,263</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: HWGB(270) Community Mental Health Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$16,610,722</b>	<b>FY 04</b>	<b>\$17,909,403</b>	<b>FY 05</b>	<b>\$18,565,806</b>
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**Total Cooperative Welfare Fund (0220-00)**

<b>FY 01</b>	<b>\$45,413,582</b>	<b>FY 02</b>	<b>\$47,997,263</b>	<b>FY 03</b>	<b>\$16,610,722</b>	<b>FY 04</b>	<b>\$17,909,403</b>	<b>FY 05</b>	<b>\$18,565,806</b>
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**Fund: Substance Abuse Treatment (0281-00)**

Sources: Funds are from the enforcement of the Illegal Drug Stamp Tax Act which provides for a tax on marijuana and controlled substances by weight or dosage. Drug dealers must affix or display official stamps or labels on the marijuana or controlled substance to provide proof of payment of taxes (§63-4203).

Uses: These funds are used for adolescent residential treatment services subject to the following:

1. The amount appropriated equal to the actual cost of collecting, administering and enforcing the tax is transferred to the Tax Commission's Administration and Accounting Fund (0338-01) at the beginning of each fiscal year (§63-4209).
2. An amount sufficient to pay current refund claims shall be distributed to the State Refund Fund (§63-4209).
3. At the end of the fiscal year all unencumbered balances remain in the Substance Abuse Treatment Fund (§63-4209).

Budget Unit: HWDH(270) Mental Health Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Mental Hospital Endowment Income (0481-07)**

Sources: Certain income derived from lands granted to the State by Congress, and managed by the State Department of Lands (§66-1101). This income includes:

- a. Interest from the sale of land on contract,
- b. Interest from the sale of timber and
- c. Land rentals, cottage sites, grazing rentals and mineral rentals.

Uses: State law permits the moneys to be used for the support and maintenance of State Hospital South (§66-1102).

Budget Unit: HWDH(270) Mental Health Services

<b>FY 01</b>	<b>\$1,850,000</b>	<b>FY 02</b>	<b>\$1,995,799</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: State Hospital North Endowment Income (0481-26)**

Sources: Moneys in this fund is four-fifteenths (4/15) of accrued funds resulting from all rentals, income and interest, from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890, called the Charitable Institutions Fund (§66-1103 and §66-1106).

Uses: This fund is used for the support and maintenance of State Hospital North (§66-1107).

Budget Unit: HWDH(270) Mental Health Services

<b>FY 01</b> \$1,088,578	<b>FY 02</b> \$1,237,898	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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<b>Mental Health Services Grand Total</b>
<b>FY 01</b> \$50,732,933 <b>FY 02</b> \$53,646,812 <b>FY 03</b> \$16,610,722 <b>FY 04</b> \$17,909,403 <b>FY 05</b> \$18,565,806

## Public Health Services

### Fund: Prevention of Minors' Access to Tobacco (0174-00)

Sources: There is hereby created the prevention of minors' access to tobacco fund in the state treasury (§39-5711). The fund consists of federal funds that are available for inspections or for the prevention on minor's access to tobacco, as well as from fines from civil penalties (§39-5708), and monies from any other sources.

Uses: Funds are to be used for administration, inspections, and enforcement of Chapter 57, Title 39 of Idaho Code (Prevention of Minors' Access to Tobacco), effective January 1, 1999.

Budget Unit: HWDB(270) Substance Abuse Services

FY 01 \$0	FY 02 \$0	FY 03 \$25,603	FY 04 \$26,217	FY 05 \$71,500
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### Fund: Cancer Control (0176-00)

Sources: From the tax levied on all cigarettes sold, used, consumed, handled, or distributed within this state, and any revenues received from licenses, permits, penalties, interest, or deficiency additions, 2.5% of such balance shall be distributed to the Cancer Control Fund (§57-1702). Revenues received in the Cancer Control Fund shall be paid over to the State Treasurer by the State Tax Commission (§63-2520 (b-3)).

Uses: Moneys in this Fund, to the extent appropriated, are hereby dedicated for the purpose of contracting for and obtaining the services to promote cancer control for the citizens of Idaho, through research, education, screening and treatment. The director of the Department of Health and Welfare is charged with the administration of moneys appropriated from the fund unless otherwise provided by law (§57-1702).

Budget Unit: HWBA(270) Public Health Services

FY 01 \$372,043	FY 02 \$351,443	FY 03 \$366,089	FY 04 \$397,717	FY 05 \$360,667
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### Fund: Emergency Medical Services (0178-00)

Sources: (1) An emergency medical services fee of one dollar and twenty-five cents (\$1.25) shall be collected in addition to each motor vehicle registration fee amount collected. One dollar of the fee shall be transmitted to the State Treasurer for deposit in the Emergency Medical Services Fund (§39-146 and §49-452).

(2) An emergency medical services fee of two dollars (\$2.00) added to the cost of a driver's license shall be deposited in the Emergency Medical Services Fund II (§49-306(8)(a)).

Uses: (1) Moneys in the Emergency Medical Services Fund are to be used exclusively for the purposes of emergency medical services training, communications, vehicle and equipment grants, and other programs furthering the goals of highway safety and emergency response providing medical services at motor vehicle accidents (§56-1018),

(2) Moneys in the Emergency Medical Services Fund II shall be used exclusively for the purpose of emergency medical services (§56-1018A).

Budget Unit: HWBA(270) Public Health Services

FY 01 \$1,716,523	FY 02 \$1,463,783	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Budget Unit: HWBB(270) Emergency Medical Services

FY 01 \$0	FY 02 \$0	FY 03 \$1,452,717	FY 04 \$1,493,850	FY 05 \$1,620,030
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### Total Emergency Medical Services Fund (0178-00)

FY 01 \$1,716,523	FY 02 \$1,463,783	FY 03 \$1,452,717	FY 04 \$1,493,850	FY 05 \$1,620,030
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**Fund: Central Tumor Registry (0181-00)**

Sources: One percent (1%) of the balance remaining with the State Treasurer after deducting an amount for the State Refund Fund from cigarette taxes and licenses, permits, penalties, interest, and deficiency additions is deposited in the Central Tumor Registry Fund (§63-2520(b)(2)).

Uses: Moneys in this fund shall be used to contract for, and obtain the services of a continuous registry of all tumor patients in Idaho, and also to maintain a cooperative exchange of information with other states providing similar tumor registry (§57-1701).

Budget Unit: HWBA(270) Public Health Services

<b>FY 01</b>	<b>\$152,578</b>	<b>FY 02</b>	<b>\$150,076</b>	<b>FY 03</b>	<b>\$148,611</b>	<b>FY 04</b>	<b>\$147,000</b>	<b>FY 05</b>	<b>\$159,600</b>
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**Fund: Alcohol Intoxication Treatment (0182-00)**

Sources: A tax of \$4.65 per barrel of beer of 31 gallons and a like rate for any quantity or fraction thereof is hereby levied and imposed on each and every barrel if sold for use within the state of Idaho. Twenty percent (20%) of the balance of revenues received from the taxes, interest, penalties, or deficiency payments after deducting an amount to the State Refund Fund shall be distributed to the Alcoholism Treatment Fund (§23-1008(2)(b)(i)).

An excise tax of 45 cents (\$.45) shall be imposed on each gallon of wine sold. Winery/distributor sales for the purpose of exporting wine from his state for resale outside of Idaho are exempt. After distribution to the state refund account, an amount equal to 12% of the remaining balance shall be distributed to this fund (§23-1319(2)(ii)).

One million two hundred thousand dollars (\$1,200,000) shall be distributed annually to the alcoholism treatment fund from the Liquor Fund (§23-404(1)(b)(i)).

Uses: Moneys in this fund are used to assure the provision of a full continuum of treatment services and prevention/education services to those requiring them in order to reduce the prevalence of alcoholism (§39-304).

Budget Unit: HWDB(270) Substance Abuse Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$1,338,961</b>	<b>FY 04</b>	<b>\$1,407,403</b>	<b>FY 05</b>	<b>\$1,578,259</b>
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**Fund: Food Safety (0189-00)**

Sources: The Food Safety Fund consists of all fees collected from licensing food establishments, donations, grants, gifts, or appropriations per Idaho Code §39-1608.

Uses: Moneys in this fund are appropriated to the Department of Health and Welfare to cover a portion of the cost of conducting food safety inspections in food establishments, or to reimburse the Department's designee for conducting such inspections.

Budget Unit: HWBA(270) Public Health Services

<b>FY 01</b>	<b>\$334,285</b>	<b>FY 02</b>	<b>\$366,795</b>	<b>FY 03</b>	<b>\$413,600</b>	<b>FY 04</b>	<b>\$563,435</b>	<b>FY 05</b>	<b>\$528,825</b>
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**Fund: Emergency Medical Services III (0190-00)**

Sources: An emergency medical services fee of four dollars (\$4.00) added to the cost of a driver's license shall be deposited in the Emergency Medical Services Account III (§49-306(8)(a)). An emergency medical services fee of four dollars (\$4.00) added to the costs for a class A, B, or C instruction permit shall be deposited in the Emergency Medical Services Account III (§49-306(8)(a)).

Uses: Moneys in the Emergency Medical Services Fund III shall be used exclusively for the purpose of acquiring vehicles and equipment for use by emergency medical services personnel in the performance of their duties which include highway safety and emergency response to motor vehicle accidents (§56-1018B).

Budget Unit: HWBB(270) Emergency Medical Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$683,469	<b>FY 04</b> \$1,187,691	<b>FY 05</b> \$1,198,971
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Budget Unit: HWBF(270) Public Health Services

<b>FY 01</b> \$552,062	<b>FY 02</b> \$1,016,792	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Total Emergency Medical Services III Fund (0190-00)**

<b>FY 01</b> \$552,062	<b>FY 02</b> \$1,016,792	<b>FY 03</b> \$683,469	<b>FY 04</b> \$1,187,691	<b>FY 05</b> \$1,198,971
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**Fund: Cooperative Welfare (0220-00)**

Sources: Appropriations from the General Fund (\$56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (\$56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (\$56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (\$56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (\$23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (\$56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWBA(270) Public Health Services

<b>FY 01</b> \$45,651,233	<b>FY 02</b> \$49,129,191	<b>FY 03</b> \$48,111,280	<b>FY 04</b> \$56,250,878	<b>FY 05</b> \$59,365,681
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Budget Unit: HWBB(270) Emergency Medical Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$1,385,154	<b>FY 04</b> \$1,218,410	<b>FY 05</b> \$2,201,788
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Budget Unit: HWBC(270) Laboratory Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$3,881,231	<b>FY 04</b> \$6,383,782	<b>FY 05</b> \$4,111,628
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Budget Unit: HWDB(270) Substance Abuse Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$11,497,542	<b>FY 04</b> \$12,614,825	<b>FY 05</b> \$11,869,615
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**Total Cooperative Welfare Fund (0220-00)**

<b>FY 01</b> \$45,651,233	<b>FY 02</b> \$49,129,191	<b>FY 03</b> \$64,875,207	<b>FY 04</b> \$76,467,895	<b>FY 05</b> \$77,548,712
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**Fund: Substance Abuse Treatment (0281-00)**

Sources: Funds are from the enforcement of the Illegal Drug Stamp Tax Act which provides for a tax on marijuana and controlled substances by weight or dosage. Drug dealers must affix or display official stamps or labels on the marijuana or controlled substance to provide proof of payment of taxes (\$63-4203).

- Uses: These funds are used for adolescent residential treatment services subject to the following:
1. The amount appropriated equal to the actual cost of collecting, administering and enforcing the tax is transferred to the Tax Commission's Administration and Accounting Fund (0338-01) at the beginning of each fiscal year (\$63-4209).
  2. An amount sufficient to pay current refund claims shall be distributed to the State Refund Fund (\$63-4209).
  3. At the end of the fiscal year all unencumbered balances remain in the Substance Abuse Treatment Fund (\$63-4209).

Budget Unit: HWDB(270) Substance Abuse Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$40,000	<b>FY 05</b> \$0
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### **Fund: Idaho Millennium Income (0499-00)**

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in sections 67-1802 and 67-1803, Idaho Code.

Budget Unit: HWBA(270) Public Health Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$499,996	<b>FY 04</b> \$500,000	<b>FY 05</b> \$500,000
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Budget Unit: HWBF(270) Public Health Services

<b>FY 01</b> \$679,668	<b>FY 02</b> \$899,889	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Total Idaho Millennium Income Fund (0499-00)**

<b>FY 01</b> \$679,668	<b>FY 02</b> \$899,889	<b>FY 03</b> \$499,996	<b>FY 04</b> \$500,000	<b>FY 05</b> \$500,000
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### **Public Health Services Grand Total**

<b>FY 01</b> \$49,458,391	<b>FY 02</b> \$53,377,969	<b>FY 03</b> \$69,804,253	<b>FY 04</b> \$82,231,207	<b>FY 05</b> \$83,566,564
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## Division of Welfare

### Fund: Cooperative Welfare (0220-00)

Sources: Appropriations from the General Fund (§56-404). For budgeting purposes, fund detail 0220-03 is used to describe appropriations from the General Fund for deposit into the Cooperative Welfare Fund (§56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (§56-402). For budgeting purposes, fund detail 0220-02 is used to describe the appropriation of federal funds for deposit into the Cooperative Welfare Fund (§56-404).

Receives a transfer of \$650,000 annually from the Liquor Fund (§23-404 (1)(b)(v)). Appropriations from other fund sources as authorized by the state legislature. Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services. For budgeting purposes, fund detail 0220-05 is used to describe the appropriations of other sources of funds for deposit into the Cooperative Welfare Fund (§56-404).

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: HWCA(270) Self-Reliance Programs

<b>FY 01</b>	<b>\$116,083,667</b>	<b>FY 02</b>	<b>\$117,959,834</b>	<b>FY 03</b>	<b>\$95,741,032</b>	<b>FY 04</b>	<b>\$104,639,836</b>	<b>FY 05</b>	<b>\$107,900,402</b>
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Budget Unit: HWCC(270) Adult/AFDC Payments

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$13,399,396</b>	<b>FY 04</b>	<b>\$15,063,775</b>	<b>FY 05</b>	<b>\$15,527,066</b>
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### Total Cooperative Welfare Fund (0220-00)

<b>FY 01</b>	<b>\$116,083,667</b>	<b>FY 02</b>	<b>\$117,959,834</b>	<b>FY 03</b>	<b>\$109,140,429</b>	<b>FY 04</b>	<b>\$119,703,611</b>	<b>FY 05</b>	<b>\$123,427,467</b>
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### Division of Welfare Grand Total

<b>FY 01</b>	<b>\$116,083,667</b>	<b>FY 02</b>	<b>\$117,959,834</b>	<b>FY 03</b>	<b>\$109,140,429</b>	<b>FY 04</b>	<b>\$119,703,611</b>	<b>FY 05</b>	<b>\$123,427,467</b>
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## State Independent Living Council

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### Fund: State Independent Living Council (0291-00)

Sources: The Idaho State Independent Living Council Fund is authorized by §56-1206, Idaho Code. Sources of revenue are from General Fund appropriations, grants, federal funds, donations, gifts, or moneys from any other sources and are perpetually appropriated. The Council receives a combination of General Funds and federal funds from both the Division of Vocational Rehabilitation and the Commission for the Blind and Visually Impaired for independent living advocacy.

Uses: The funds are used for the operation of the State Independent Living Council which is created in §56-1201, not as a state agency or department, but as a governmental entity whose creation is authorized by the state. The Council currently uses the state treasury, accounting and personnel systems, and its employees are conferred the benefits and rights of all state employees. Up until fiscal year 2005, the Independent Living Council was a budgeted program under the Division of Vocational Rehabilitation under the State Board of Education within the Education functional area.

Budget Unit: EDND(905) State Independent Living Council

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$316,029
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<b>State Independent Living Council Grand Total</b>				
FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$316,029

## Public Health Districts

### Fund: Public Health Trust (0290-00)

Sources: This is a continuously appropriated fund consisting of general fund appropriations, county contributions, contracts; and enterprise moneys from third-party reimbursements, licenses, permits, and fees (\$39-422, \$39-424, \$39-425). For budgeting purposes, fund detail 0290-01 is used to describe the General Fund appropriations and their subsequent transfer to the Public Health Trust Fund.

Uses: To provide the basic health services of public health education, physical health, environmental health, and public health administration, but not limited solely to these categories.

Budget Unit: HDAA(951) Public Health District 1

FY 01 \$7,649,556	FY 02 \$8,479,095	FY 03 \$9,173,693	FY 04 \$9,851,897	FY 05 \$11,494,423
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Budget Unit: HDAB(952) Public Health District 2

FY 01 \$3,266,833	FY 02 \$3,412,552	FY 03 \$3,777,907	FY 04 \$3,664,721	FY 05 \$5,251,928
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Budget Unit: HDAC(953) Public Health District 3

FY 01 \$5,092,443	FY 02 \$5,366,271	FY 03 \$5,374,399	FY 04 \$5,605,050	FY 05 \$6,440,559
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Budget Unit: HDAD(954) Public Health District 4

FY 01 \$7,855,824	FY 02 \$8,258,958	FY 03 \$8,458,839	FY 04 \$9,820,878	FY 05 \$10,269,383
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Budget Unit: HDAE(955) Public Health District 5

FY 01 \$4,817,735	FY 02 \$5,143,277	FY 03 \$5,495,264	FY 04 \$5,307,072	FY 05 \$6,258,434
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Budget Unit: HDAF(956) Public Health District 6

FY 01 \$6,364,577	FY 02 \$6,780,051	FY 03 \$6,500,632	FY 04 \$7,598,986	FY 05 \$7,544,791
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Budget Unit: HDAG(957) Public Health District 7

FY 01 \$5,121,378	FY 02 \$5,776,438	FY 03 \$5,403,011	FY 04 \$5,771,978	FY 05 \$6,071,976
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### Total Public Health Trust Fund (0290-00)

FY 01 \$40,168,347	FY 02 \$43,216,642	FY 03 \$44,183,745	FY 04 \$47,620,581	FY 05 \$53,331,494
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### Fund: Idaho Millennium Income (0499-00)

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in sections 67-1802 and 67-1803, Idaho Code.

Budget Unit: HDAA(951) Public Health District 1

FY 01 \$66,242	FY 02 \$67,807	FY 03 \$53,499	FY 04 \$68,720	FY 05 \$67,400
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Budget Unit: HDAB(952) Public Health District 2

FY 01 \$51,495	FY 02 \$53,269	FY 03 \$53,772	FY 04 \$53,600	FY 05 \$53,700
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Budget Unit: HDAC(953) Public Health District 3

FY 01 \$63,554	FY 02 \$73,254	FY 03 \$76,864	FY 04 \$84,752	FY 05 \$79,300
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Budget Unit: HDAD(954) Public Health District 4

<b>FY 01</b> \$95,249	<b>FY 02</b> \$101,817	<b>FY 03</b> \$97,763	<b>FY 04</b> \$109,973	<b>FY 05</b> \$105,900
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Budget Unit: HDAE(955) Public Health District 5

<b>FY 01</b> \$49,234	<b>FY 02</b> \$66,503	<b>FY 03</b> \$56,332	<b>FY 04</b> \$69,062	<b>FY 05</b> \$60,582
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Budget Unit: HDAF(956) Public Health District 6

<b>FY 01</b> \$68,419	<b>FY 02</b> \$69,001	<b>FY 03</b> \$69,585	<b>FY 04</b> \$69,000	<b>FY 05</b> \$59,969
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Budget Unit: HDAG(957) Public Health District 7

<b>FY 01</b> \$42,703	<b>FY 02</b> \$68,596	<b>FY 03</b> \$69,727	<b>FY 04</b> \$58,000	<b>FY 05</b> \$70,600
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**Total Idaho Millennium Income Fund (0499-00)**

<b>FY 01</b> \$436,896	<b>FY 02</b> \$500,247	<b>FY 03</b> \$477,542	<b>FY 04</b> \$513,107	<b>FY 05</b> \$497,451
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**Public Health Districts Grand Total**

<b>FY 01</b> \$40,605,242	<b>FY 02</b> \$43,716,889	<b>FY 03</b> \$44,661,287	<b>FY 04</b> \$48,133,689	<b>FY 05</b> \$53,828,945
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## Support Division

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this division spends General Fund moneys are for central office operations to include rent, communication costs, computer maintenance, Attorney General fees, and contracted medical services for offenders system wide.

Budget Unit: CCAA(230) Support Services

<b>FY 01</b>	<b>\$5,741,832</b>	<b>FY 02</b>	<b>\$6,304,228</b>	<b>FY 03</b>	<b>\$6,883,871</b>	<b>FY 04</b>	<b>\$7,213,754</b>	<b>FY 05</b>	<b>\$7,265,824</b>
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Budget Unit: CCAO(230) Medical Services Contract

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$11,015,700</b>	<b>FY 04</b>	<b>\$11,974,900</b>	<b>FY 05</b>	<b>\$13,176,200</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$5,741,832</b>	<b>FY 02</b>	<b>\$6,304,228</b>	<b>FY 03</b>	<b>\$17,899,571</b>	<b>FY 04</b>	<b>\$19,188,654</b>	<b>FY 05</b>	<b>\$20,442,024</b>
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### Fund: Parolee Supervision (0284-00)

Sources: Receipts from individuals on probation or parole in accordance with §20-225, Idaho Code. A person under state probation or parole supervision shall be required to contribute not more than \$50 per month as determined by the Board of Correction. Currently the Board has authorized Community Supervision to collect \$50 per month.

Uses: Personnel costs for a receptionist and financial specialist in Support Services. Personnel costs, operating and offender programming expenses, and capital outlay for supervising individuals on probation or parole in the Operations Division.

Budget Unit: CCAA(230) Support Services

<b>FY 01</b>	<b>\$176,183</b>	<b>FY 02</b>	<b>\$82,155</b>	<b>FY 03</b>	<b>\$125,731</b>	<b>FY 04</b>	<b>\$148,858</b>	<b>FY 05</b>	<b>\$112,298</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Sale of used vehicles and equipment, fees charged for photocopying, and refunds.

Miscellaneous revenue generated by conducting employee background checks and sewer lagoon maintenance for the privately-operated prison, reimbursement for security provided to Correctional Industries, rental income from state-owned housing in Cottonwood, receipts from community service projects, and prior to FY 2003 medical co-payments in Offender Programs.

Uses: Operating expenses for the Department.

Budget Unit: CCAA(230) Support Services

<b>FY 01</b>	<b>\$55</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>(\$3)</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$20,345</b>
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Sources: Co-payments collected from offenders in prison and community work centers for medical services.

Uses: Appropriated to pay for contracted medical services.

Budget Unit: CCAO(230) Medical Services Contract

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$109,030</b>	<b>FY 04</b>	<b>\$77,500</b>	<b>FY 05</b>	<b>\$77,500</b>
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01 \$55</b>	<b>FY 02 \$0</b>	<b>FY 03 \$109,027</b>	<b>FY 04 \$77,500</b>	<b>FY 05 \$97,845</b>
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**Fund: Inmate Management (0349-07)**

Sources: Revenue generated by the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, and interest income.

Uses: Appropriated for personnel costs and operating expenditures for a financial specialist to support inmate banking and beginning in FY 2003 to upgrade the department's offender information system.

Budget Unit: CCAA(230) Support Services

<b>FY 01 \$52,446</b>	<b>FY 02 \$58,683</b>	<b>FY 03 \$58,816</b>	<b>FY 04 \$582,196</b>	<b>FY 05 \$613,718</b>
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**Fund: Federal Grant (0348-00)**

Sources: Federal money received from the following grants:

1. Americorps - Administration
2. Americorps - PDAT
3. Americorps - Programs
4. State Criminal Alien Assistance Grant

Uses:

1. Administer Americorps functions of Idaho Commission for National and Community Service housed with the Department of Correction central office.
2. Funds Americorps development & training for members to expand the Commission's reach into Idaho communities.
3. Provide community volunteer services such as mentoring tutoring, Habitat for Humanity, etc.
4. Personnel costs for office specialist II and an administrative assistant.

Budget Unit: CCAA(230) Support Services

<b>FY 01 \$1,481,977</b>	<b>FY 02 \$1,861,041</b>	<b>FY 03 \$1,928,852</b>	<b>FY 04 \$1,751,940</b>	<b>FY 05 \$1,485,107</b>
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**Support Division Grand Total**

<b>FY 01 \$7,452,493</b>	<b>FY 02 \$8,306,107</b>	<b>FY 03 \$20,121,997</b>	<b>FY 04 \$21,749,148</b>	<b>FY 05 \$22,750,992</b>
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## Operations Division

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency spends General Fund moneys are to operate eight state correctional institutions, four community work centers, and to supervise parolees and probationers from seven district offices.

Budget Unit: CCAB(230) Offender Programs

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$11,482,565	\$12,768,722	\$2,107,326	\$2,769,748	\$1,660,042

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$16,462,443	\$16,848,311	\$15,548,266	\$15,651,333	\$16,872,243

Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$5,902,753	\$6,518,086	\$6,462,841	\$6,797,779	\$7,001,279

Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,884,932	\$3,294,456	\$3,307,375	\$3,607,375	\$4,029,048

Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$4,869,496	\$6,274,214	\$5,668,779	\$6,148,700	\$6,956,221

Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$8,402,834	\$8,465,883	\$8,289,742	\$8,212,120	\$8,878,558

Budget Unit: CCAH(230) St. Anthony Work Camp

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,585,184	\$1,628,262	\$1,525,147	\$1,682,624	\$2,157,090

Budget Unit: CCAI(230) Pocatello Women's Correctional Center

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$3,714,124	\$4,503,383	\$4,194,966	\$4,379,097	\$4,671,923

Budget Unit: CCAJ(230) Community Supervision

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$11,385,322	\$14,303,975	\$9,920,418	\$12,193,889	\$12,226,403

Budget Unit: CCAL(230) Operations Administration

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$5,982,545	\$5,402,604	\$4,327,256	\$4,292,165	\$6,435,300

Budget Unit: CCAN(230) Community Work Centers

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$3,657,559	\$2,492,214	\$2,617,083

Budget Unit: CCAP(230) South Boise Women's Corr. Center

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$1,155,218	\$1,193,288

**Total General Fund (0001-00)**

FY 01 \$72,672,197	FY 02 \$80,007,895	FY 03 \$65,009,676	FY 04 \$69,382,264	FY 05 \$74,698,480
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**Fund: Inmate Labor (0282-00)**

Sources: Fees received for inmate work crews under contract to federal, state, and local governmental agencies and nonprofit entities; and 30% percent of gross wages earned by inmate workers involved in work-release programs.

Uses: Pays for inmate wages, salary and overtime for correctional officers, work crew equipment and vehicles, work crew clothing and food, and other operating expenses for work crews and officers. It also helps pay for the operating expense of community work centers, including the salaries of 3.5 positions at the East Boise Work Center.

Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

FY 01 \$866,998	FY 02 \$968,170	FY 03 \$983,325	FY 04 \$931,376	FY 05 \$847,082
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

FY 01 \$1,207,568	FY 02 \$1,214,949	FY 03 \$1,175,822	FY 04 \$1,220,463	FY 05 \$1,196,085
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Budget Unit: CCAH(230) St. Anthony Work Camp

FY 01 \$1,067,765	FY 02 \$1,045,795	FY 03 \$960,473	FY 04 \$913,760	FY 05 \$742,253
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

FY 01 \$133,561	FY 02 \$172,029	FY 03 \$193,115	FY 04 \$187,059	FY 05 \$185,953
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Budget Unit: CCAJ(230) Community Supervision

FY 01 \$2,119,677	FY 02 \$1,244,047	FY 03 \$222,549	FY 04 \$0	FY 05 \$0
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Budget Unit: CCAN(230) Community Work Centers

FY 01 \$0	FY 02 \$0	FY 03 \$828,267	FY 04 \$1,120,747	FY 05 \$1,178,048
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**Total Inmate Labor Fund (0282-00)**

FY 01 \$5,395,569	FY 02 \$4,644,989	FY 03 \$4,363,550	FY 04 \$4,373,405	FY 05 \$4,149,421
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**Fund: Parolee Supervision (0284-00)**

Sources: Receipts from individuals on probation or parole in accordance with §20-225, Idaho Code. A person under state probation or parole supervision shall be required to contribute not more than \$50 per month as determined by the Board of Correction. Currently the Board has authorized Community Supervision to collect \$50 per month.

Uses: Personnel costs for a receptionist and financial specialist in Support Services. Personnel costs, operating and offender programming expenses, and capital outlay for supervising individuals on probation or parole in the Operations Division.

Budget Unit: CCAJ(230) Community Supervision

FY 01 \$2,142,187	FY 02 \$1,799,127	FY 03 \$1,975,741	FY 04 \$2,440,720	FY 05 \$3,105,855
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Sale of used vehicles and equipment, fees charged for photocopying, and refunds.

Miscellaneous revenue generated by conducting employee background checks and sewer lagoon maintenance for the privately-operated prison, reimbursement for security provided to Correctional Industries, rental income from state-owned housing in Cottonwood, receipts from community service projects, and prior to FY 2003 medical co-payments in Offender Programs.

Uses: Operating expenses for the Department.

Budget Unit: CCAB(230) Offender Programs

<b>FY 01</b>	<b>\$48,109</b>	<b>FY 02</b>	<b>\$38,418</b>	<b>FY 03</b>	<b>\$137,971</b>	<b>FY 04</b>	<b>\$107,946</b>	<b>FY 05</b>	<b>\$176,095</b>
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Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

<b>FY 01</b>	<b>\$1,054</b>	<b>FY 02</b>	<b>\$17,741</b>	<b>FY 03</b>	<b>\$40,656</b>	<b>FY 04</b>	<b>\$26,971</b>	<b>FY 05</b>	<b>\$34,568</b>
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

<b>FY 01</b>	<b>\$39,137</b>	<b>FY 02</b>	<b>\$25,274</b>	<b>FY 03</b>	<b>\$26,911</b>	<b>FY 04</b>	<b>\$49,312</b>	<b>FY 05</b>	<b>\$51,198</b>
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

<b>FY 01</b>	<b>\$1,859</b>	<b>FY 02</b>	<b>\$3,854</b>	<b>FY 03</b>	<b>\$28,160</b>	<b>FY 04</b>	<b>\$17,721</b>	<b>FY 05</b>	<b>\$23,424</b>
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

<b>FY 01</b>	<b>\$13,985</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$4,700</b>	<b>FY 04</b>	<b>\$160</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: CCAL(230) Operations Administration

<b>FY 01</b>	<b>\$49,454</b>	<b>FY 02</b>	<b>\$44,671</b>	<b>FY 03</b>	<b>(\$7)</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$74,174</b>
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b>	<b>\$153,599</b>	<b>FY 02</b>	<b>\$129,958</b>	<b>FY 03</b>	<b>\$238,390</b>	<b>FY 04</b>	<b>\$202,111</b>	<b>FY 05</b>	<b>\$359,459</b>
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**Fund: Inmate Management (0349-07)**

Sources: Revenue generated by the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, and interest income.

Uses: Inmate support program personnel and operating expenses to include recreation, religion, volunteer coordinators, and the legal resource center.

Budget Unit: CCAB(230) Offender Programs

<b>FY 01</b>	<b>\$55,334</b>	<b>FY 02</b>	<b>\$55,091</b>	<b>FY 03</b>	<b>\$31,365</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$41,408</b>
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Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

<b>FY 01</b>	<b>\$366,726</b>	<b>FY 02</b>	<b>\$379,591</b>	<b>FY 03</b>	<b>\$350,634</b>	<b>FY 04</b>	<b>\$376,309</b>	<b>FY 05</b>	<b>\$387,034</b>
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

<b>FY 01</b>	<b>\$132,073</b>	<b>FY 02</b>	<b>\$156,392</b>	<b>FY 03</b>	<b>\$145,369</b>	<b>FY 04</b>	<b>\$153,795</b>	<b>FY 05</b>	<b>\$144,083</b>
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Budget Unit: CCAE(230) North Idaho Correctional Institution - Cottonwood

<b>FY 01</b>	<b>\$54,092</b>	<b>FY 02</b>	<b>\$59,952</b>	<b>FY 03</b>	<b>\$67,021</b>	<b>FY 04</b>	<b>\$73,678</b>	<b>FY 05</b>	<b>\$75,177</b>
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

<b>FY 01</b>	<b>\$96,936</b>	<b>FY 02</b>	<b>\$77,293</b>	<b>FY 03</b>	<b>\$44,095</b>	<b>FY 04</b>	<b>\$49,434</b>	<b>FY 05</b>	<b>\$42,650</b>
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Budget Unit: CCAG(230) Idaho Maximum Security Institution - Boise

<b>FY 01</b>	<b>\$111,806</b>	<b>FY 02</b>	<b>\$100,061</b>	<b>FY 03</b>	<b>\$132,366</b>	<b>FY 04</b>	<b>\$135,221</b>	<b>FY 05</b>	<b>\$146,277</b>
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Budget Unit: CCAH(230) St. Anthony Work Camp

<b>FY 01</b>	<b>\$6,636</b>	<b>FY 02</b>	<b>\$6,197</b>	<b>FY 03</b>	<b>\$6,199</b>	<b>FY 04</b>	<b>\$6,130</b>	<b>FY 05</b>	<b>\$5,966</b>
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

<b>FY 01</b> \$147,551	<b>FY 02</b> \$194,102	<b>FY 03</b> \$186,596	<b>FY 04</b> \$200,837	<b>FY 05</b> \$190,872
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Budget Unit: CCAJ(230) Community Supervision

<b>FY 01</b> \$20,277	<b>FY 02</b> \$29,292	<b>FY 03</b> \$104,500	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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Budget Unit: CCAL(230) Operations Administration

<b>FY 01</b> \$22,826	<b>FY 02</b> \$32,677	<b>FY 03</b> \$7,109	<b>FY 04</b> \$13,292	<b>FY 05</b> \$22,947
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Budget Unit: CCAN(230) Community Work Centers

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$27,846	<b>FY 04</b> \$21,629	<b>FY 05</b> \$18,161
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Budget Unit: CCAP(230) South Boise Women's Corr. Center

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$7,100	<b>FY 05</b> \$7,093
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**Total Inmate Management Fund (0349-07)**

<b>FY 01</b> \$1,014,257	<b>FY 02</b> \$1,090,646	<b>FY 03</b> \$1,103,099	<b>FY 04</b> \$1,037,424	<b>FY 05</b> \$1,081,668
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**Fund: Penitentiary Endowment Income (0481-05)**

Sources: Income for this fund is derived from lands granted to the State by Congress and managed by the Idaho Department of Lands. This income includes interest from the sale of land on contract, interest from the sale of timber, and land rentals, cottage site rentals, grazing rentals and mineral rentals.

Uses: The money is used for the support and maintenance of the State Penitentiary (Idaho State Correctional Institution) and other current expenses (\$20-103).

Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

<b>FY 01</b> \$1,370,050	<b>FY 02</b> \$1,196,061	<b>FY 03</b> \$1,432,322	<b>FY 04</b> \$1,231,652	<b>FY 05</b> \$1,569,130
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**Fund: Federal Grant (0348-00)**

Sources: Federal money received from the following grants:

1. Community Corrections Day Reporting Program
2. Carl Perkins
3. Adult Basic Education
4. Special Education
5. Life Skills Grant
6. Substance Abuse Specialist
7. State Criminal Alien Assistance
8. Training Specialist
9. Model Implementation
10. Residential Substance Abuse Treatment
11. Drug Court
12. Victim Assistance Program
13. Reentry Initiative
14. PWCC Receiving & Diagnostic Assessments
15. Research Team
16. Indigent Housing
17. GPS Monitoring
18. Chapter I
19. Life Scan Finger Printing
20. Program Manager
21. VOITIS
22. Stop Violence Against Women
23. Transition Training for Incarcerated Youth

- Uses:
1. Program to assist offenders with basic living skills and structure to secure employment while on probation or parole.
  2. Vocational/Technical education program to provide offenders with job skills.
  3. Bringing basic educational classes to offenders.
  4. Federally mandated program to meet the educational needs of inmates who meet the definition for disabled under the Individuals with Disabilities Education Act.
  5. Deliver Life Skills programming over a distance learning system.
  6. Substance Abuse Specialist
  7. Reimbursement for housing incarcerated aliens.
  8. On going assessment of department training needs in regards to substance abuse and other treatment areas.
  9. Creating and utilization of a centralized intake, assessment and program tracking database.
  10. Intensive treatment program for chronic substance abusers that treats addiction and criminality.
  11. PO officer to supervise and track felony drug offenders.
  12. Provides notification to victims of changes in offender status.
  13. Provide supervision, programming and services to successfully return offenders to their homes and workplace.
  14. Establish an intake process that includes an assessment aspect at PWCC.
  15. Conduct sound research on the effectiveness of programming offered to offenders.
  16. Provide indigent, non-violent offenders with money to pay rent and cover basic living expenses with they leave prison.
  17. Funds 8 intern positions to monitor and track violent, sexual or drug offenders while on probation or parole, using GPS monitoring equipment.
  18. Provide educational and life skills opportunities for youthful neglected or delinquent offenders.
  19. Purchase of electronic fingerprinting equipment.
  20. To provide a Program Manager position at ICI-O to organize and supervise all treatment programs and staff.
  21. Funding for construction projects that will free bed space to ensure room for violent offenders.
  22. Counseling and treatment services for female offenders who are victims of domestic violence.
  23. Post-secondary vocational training targeted to offenders 25 years of age and younger.

Budget Unit: CCAB(230) Offender Programs

<b>FY 01</b> \$1,614,484	<b>FY 02</b> \$1,559,123	<b>FY 03</b> \$935,708	<b>FY 04</b> \$911,241	<b>FY 05</b> \$994,789
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Budget Unit: CCAC(230) Idaho State Correctional Institution - Boise

<b>FY 01</b> \$6,695	<b>FY 02</b> \$0	<b>FY 03</b> \$45,064	<b>FY 04</b> \$55,031	<b>FY 05</b> \$32,496
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Budget Unit: CCAD(230) Idaho Correctional Institution - Orofino

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$19,856	<b>FY 04</b> \$108,388	<b>FY 05</b> \$86,323
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Budget Unit: CCAF(230) South Idaho Correctional Institution - Boise

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$178,690	<b>FY 04</b> \$219,068	<b>FY 05</b> \$175,009
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Budget Unit: CCAI(230) Pocatello Women's Correctional Center

<b>FY 01</b> \$86,072	<b>FY 02</b> \$9,934	<b>FY 03</b> \$62,702	<b>FY 04</b> \$39,307	<b>FY 05</b> \$40,887
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Budget Unit: CCAJ(230) Community Supervision

<b>FY 01</b> \$0	<b>FY 02</b> \$207,983	<b>FY 03</b> \$369,026	<b>FY 04</b> \$241,176	<b>FY 05</b> \$182,078
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Budget Unit: CCAL(230) Operations Administration

<b>FY 01</b> \$1,240,600	<b>FY 02</b> \$644,383	<b>FY 03</b> \$713,305	<b>FY 04</b> \$311,983	<b>FY 05</b> \$176,115
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$2,947,851	<b>FY 02</b> \$2,421,424	<b>FY 03</b> \$2,324,351	<b>FY 04</b> \$1,886,193	<b>FY 05</b> \$1,687,698
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**Operations Division Grand Total**

FY 01 \$85,695,710

FY 02 \$91,290,101

FY 03 \$76,447,129

FY 04 \$80,553,768

FY 05 \$86,651,710

## Idaho Correctional Center

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Appropriated to pay the per diem to the private contractor operating the state owned prison.

Budget Unit: CCAM(230) Privately Operated State Prison

<b>FY 01</b>	<b>\$15,185,150</b>	<b>FY 02</b>	<b>\$20,763,330</b>	<b>FY 03</b>	<b>\$20,670,833</b>	<b>FY 04</b>	<b>\$17,564,700</b>	<b>FY 05</b>	<b>\$18,029,900</b>
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### Fund: Inmate Labor (0282-00)

Sources: Revenue from employers using inmate labor through the PIE Program (private employment).

Uses: Appropriated to pay the per diem to the private contractor operating the state owned prison.

Budget Unit: CCAM(230) Privately Operated State Prison

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$296,600</b>	<b>FY 04</b>	<b>\$370,963</b>	<b>FY 05</b>	<b>\$461,539</b>
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### Fund: Inmate Management (0349-07)

Sources: Revenue generated by the sale of items to offenders from the prison commissaries, vending machines, recycling, telephone calls, laundry fees, and interest income.

Uses: Inmate support program personnel and operating expenses to include recreation, religion, volunteer coordinators, and the legal resource center.

Budget Unit: CCAM(230) Privately Operated State Prison

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$299,500</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Idaho Correctional Center Grand Total

<b>FY 01</b>	<b>\$15,185,150</b>	<b>FY 02</b>	<b>\$20,763,330</b>	<b>FY 03</b>	<b>\$21,266,933</b>	<b>FY 04</b>	<b>\$17,935,663</b>	<b>FY 05</b>	<b>\$18,491,439</b>
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## Commission for Pardons and Parole

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To pay for the operations of the Commission for Pardons and Parole.

Budget Unit: CCAK(230) Commission for Pardons and Parole

<b>FY 01</b>	<b>\$978,522</b>	<b>FY 02</b>	<b>\$1,216,418</b>	<b>FY 03</b>	<b>\$1,169,375</b>	<b>FY 04</b>	<b>\$1,514,996</b>	<b>FY 05</b>	<b>\$1,613,175</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Bonds collected from parolees approved to move out of state.

Uses: Offset the cost of returning parolees from out-of-state whom the Commission for Pardons and Parole has violated and issued a warrant.

Budget Unit: CCAK(230) Commission for Pardons and Parole

<b>FY 01</b>	<b>\$7,995</b>	<b>FY 02</b>	<b>\$9,514</b>	<b>FY 03</b>	<b>\$2,616</b>	<b>FY 04</b>	<b>\$25,300</b>	<b>FY 05</b>	<b>\$34,663</b>
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### Commission for Pardons and Parole Grand Total

<b>FY 01</b>	<b>\$986,516</b>	<b>FY 02</b>	<b>\$1,225,931</b>	<b>FY 03</b>	<b>\$1,171,991</b>	<b>FY 04</b>	<b>\$1,540,296</b>	<b>FY 05</b>	<b>\$1,647,838</b>
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## Correctional Industries

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### Fund: Correctional Industries Betterment (0421-01)

Sources: Sale of state manufactured goods, sale of services, and interest income.

Uses: Staff payroll, inmate payroll, operating expenditures and capital outlay to support production of state manufactured goods and services. Surplus monies may be used for vocational and educational programs for inmates in accordance with §20-416.

Budget Unit: CRAJ (Cont) (231) State Manufactured Goods

<b>FY 01</b> \$6,856,595	<b>FY 02</b> \$6,150,041	<b>FY 03</b> \$6,777,212	<b>FY 04</b> \$6,174,749	<b>FY 05</b> \$7,355,725
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### Fund: Correctional Industries Farm (0421-02)

Sources: Sales of: Milk products; crops; other miscellaneous sales.

Uses: Costs of goods sold. Staff payroll, inmate payroll, operating expenditures and capital expenditures.

Budget Unit: CRAM (Cont) (231) Farm

<b>FY 01</b> \$0	<b>FY 02</b> \$240	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### Fund: Correctional Industries Education (0421-03)

Sources: Sale of state manufactured goods, sale of services, and interest income.

Uses: Dedicated to support vocational education for offenders.

Budget Unit: CRAJ (Cont) (231) State Manufactured Goods

<b>FY 01</b> \$40,661	<b>FY 02</b> \$81,785	<b>FY 03</b> \$45,398	<b>FY 04</b> \$4,952	<b>FY 05</b> \$0
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<b>Correctional Industries Grand Total</b>				
<b>FY 01</b> \$6,897,257	<b>FY 02</b> \$6,232,066	<b>FY 03</b> \$6,822,610	<b>FY 04</b> \$6,179,701	<b>FY 05</b> \$7,355,725

## Judicial Branch

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Provide state support of Idaho's court system.

Budget Unit: JBAA(110) Supreme Court

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$3,384,332	\$3,656,815	\$3,635,754	\$3,704,188	\$3,692,892

Budget Unit: JBAB(110) Law Library

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$646,279	\$631,244	\$471,805	\$464,071	\$485,738

Budget Unit: JBAC(110) District Courts

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$7,653,015	\$8,638,537	\$8,078,346	\$7,992,162	\$8,487,640

Budget Unit: JBAD(110) Magistrates Division

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$8,783,003	\$9,988,608	\$9,913,150	\$9,881,962	\$10,081,292

Budget Unit: JBAE(110) Judicial Council

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$90,377	\$119,275	\$90,659	\$110,521	\$103,225

Budget Unit: JBAF(110) Court of Appeals

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,055,828	\$1,105,109	\$1,105,260	\$1,109,417	\$1,152,753

Budget Unit: JBAI(110) Snake River Basin Adjudication

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$726,997	\$801,519	\$745,095	\$777,530	\$803,300

### Total General Fund (0001-00)

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$22,339,831	\$24,941,107	\$24,040,071	\$24,039,852	\$24,806,840

### Fund: Guardian Ad Litem (0239-00)

Sources: This fund consists of moneys transferred from the state General Fund, contributions and interest earnings on idle funds in the fund.

Uses: All moneys are distributed to guardian ad litem programs within the judicial districts in the state and to pay the administrative expenses of a grant administrator selected by the Supreme Court. Grant applications are reviewed and awarded by the grant administrator. A guardian ad litem program is designed to recruit, train and coordinate volunteer persons to serve as guardians ad litem for abused, neglected or abandoned children.

Budget Unit: JBAG(110) Guardian Ad Litem Account

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$474,500	\$444,100	\$430,873	\$441,900	\$447,500

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**Fund: ISTARS Technology (0314-00)**

Sources: Funding comes from a five dollar fee on all criminal and infraction offenses, and five dollars of the filing fee and appearance fee in civil cases in accordance with §31-3201(5) and §31-3201A(a)(3) Idaho Code. Effective July 1, 2005, these fees have increased to ten dollars.

Uses: Appropriated to provide funding for the Trial Court Automated Records System (ISTARS) technology program. ISTARS is the statewide automation of court records, information, and operations to manage judicial caseloads and timely transmission of court information to law enforcement, transportation and fish and game. On July 1, 2005, ISTARS was expanded to include other technologies.

Budget Unit: JBAC(110) District Courts

<b>FY 01</b>	<b>\$1,150,270</b>	<b>FY 02</b>	<b>\$1,784,542</b>	<b>FY 03</b>	<b>\$1,685,454</b>	<b>FY 04</b>	<b>\$1,481,974</b>	<b>FY 05</b>	<b>\$1,584,450</b>
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**Fund: Judicial Education Trust (0316-01)**

Sources: This money was donated by a private individual to the State for judicial education. The cash was then transferred to the University of Idaho to be managed by the College of Law.

Uses: The principal will be maintained in an endowment and the interest will be spent through the University of Idaho for the continuing education of judges.

Budget Unit: JBAA(110) Supreme Court

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$50,000</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Drug Court, Mental Health Court and Family Court Services (0340-00)**

Sources: Includes a 2% surcharge from the sale of liquor in accordance with §23-217, Idaho Code, and fees generated through the increased maximum that can be levied on certain fines, per Section 2(2)(b), Chapter 360, Laws of 2005.

Uses: These funds are subject to appropriation and are to be used by the Supreme Court for the operation of drug courts and mental health courts including drug testing; substance abuse treatment and supervision; mental health assessments, treatment and supervision; and related court programs, as provided in Chapter 56, Title 19, Idaho Code, for the purpose of assisting children and families in the courts, as provided in Chapter 14, Title 32, Idaho Code, and for other court services as provided by statute (§1-1625, Idaho Code). This fund was initially created by HB 369, during the 2003 Legislative Session for drug courts and family court services. It was later expanded to include mental health courts with the passage of HB 334, during the 2005 Legislative Session.

Budget Unit: JBAC(110) District Courts

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$401,005</b>	<b>FY 05</b>	<b>\$872,961</b>
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Budget Unit: JBAD(110) Magistrates Division

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$281,026</b>	<b>FY 05</b>	<b>\$534,955</b>
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**Total Drug Court, Mental Health Court and Family Court Services Fund (0340-00)**

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$682,030</b>	<b>FY 05</b>	<b>\$1,407,916</b>
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Receipts from sales of publications and computer aided legal research.

Uses: Operating expenses.

Budget Unit: JBAA(110) Supreme Court

<b>FY 01</b>	<b>\$141,057</b>	<b>FY 02</b>	<b>\$154,758</b>	<b>FY 03</b>	<b>\$139,359</b>	<b>FY 04</b>	<b>\$96,346</b>	<b>FY 05</b>	<b>\$62,002</b>
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Budget Unit: JBAB(110) Law Library

<b>FY 01</b> \$21,004	<b>FY 02</b> \$20,004	<b>FY 03</b> \$22,537	<b>FY 04</b> \$2,977	<b>FY 05</b> \$1,538
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b> \$162,061	<b>FY 02</b> \$174,762	<b>FY 03</b> \$161,896	<b>FY 04</b> \$99,323	<b>FY 05</b> \$63,540
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**Fund: Liquor Control (0418-00)**

Sources: Included in the Liquor Fund are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment and supplies. In addition, all moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest, shall be included in the Liquor Fund. (Idaho Code §23-404, §23-401).

Uses: These funds were appropriated on a one-time basis following General Fund reductions to support the Family Court and Drug Court operations in FY 2004 until the 2% surcharge on the sale of liquor could be collected and transferred to the Judicial Branch.

Budget Unit: JBAC(110) District Courts

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$273,000	<b>FY 05</b> \$0
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Budget Unit: JBAD(110) Magistrates Division

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$167,000	<b>FY 05</b> \$0
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**Total Liquor Control Fund (0418-00)**

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$440,000	<b>FY 05</b> \$0
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**Fund: Idaho Millennium Income (0499-00)**

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The Idaho Millennium Income Fund shall be managed by the state treasurer and shall retain its own earnings.

Uses: The use of this fund shall be determined by legislative appropriations, provided that such appropriations may only be granted on a one-time basis each fiscal year. (§67-1802)

Budget Unit: JBAD(110) Magistrates Division

<b>FY 01</b> \$163,411	<b>FY 02</b> \$319,917	<b>FY 03</b> \$268,832	<b>FY 04</b> \$269,999	<b>FY 05</b> \$270,000
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**Fund: Judges Retirement (0560-00)**

Sources: This fund consists of all moneys appropriated from the General Fund, received from special fees to be paid by parties to civil actions and proceedings (other than criminal, commenced in or appealed to the several courts of the state), all contributions out of the salaries and compensation of justices and judges, and interest received from investment of moneys in the Retirement Fund (§1-2002).

There are certain additional fees in civil actions and appeals that are deposited in the Judges' Retirement Fund (§1-2003).

Deducted from the salaries of Supreme Court Justices and District Court Judges is 6% of their annual salaries (§1-2004).

The Endowment Fund Investment Board, at the direction of the Supreme Court, invests the moneys of the Retirement Fund. All securities arising from the investment money are held by a bank or trust company as custodian and it collects the principal and interest when due and pays the same into the Judge's Retirement Fund (§1-2008).

Uses: All moneys in the Judge's Retirement Fund are appropriated to the payment of the annual compensation of retired justices and judges and the allowances to surviving spouses (§1-2002).

Budget Unit: JBAH (Cont) (110) Judges Retirement

<b>FY 01</b> \$2,497,483	<b>FY 02</b> \$3,240,002	<b>FY 03</b> \$3,303,992	<b>FY 04</b> \$3,500,611	<b>FY 05</b> \$3,576,431
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**Fund: Federal Grant (0348-00)**

Sources: Funding from federal agencies to support drug courts and drug court evaluations.

Uses: In accordance with grant specifications.

Budget Unit: JBAA(110) Supreme Court

<b>FY 01</b> \$731,986	<b>FY 02</b> \$242,002	<b>FY 03</b> \$539,413	<b>FY 04</b> \$921,642	<b>FY 05</b> \$1,383,292
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Budget Unit: JBAD(110) Magistrates Division

<b>FY 01</b> \$0	<b>FY 02</b> \$170,000	<b>FY 03</b> \$147,860	<b>FY 04</b> \$63,017	<b>FY 05</b> \$105,000
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$731,986	<b>FY 02</b> \$412,002	<b>FY 03</b> \$687,273	<b>FY 04</b> \$984,659	<b>FY 05</b> \$1,488,292
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**Judicial Branch Grand Total**

<b>FY 01</b> \$27,519,543	<b>FY 02</b> \$31,316,431	<b>FY 03</b> \$30,628,391	<b>FY 04</b> \$31,940,349	<b>FY 05</b> \$33,644,969
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## Department of Juvenile Corrections

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Carry out the statutory duties of the Department of Juvenile Corrections. The community services portion is passed on to Idaho's forty-four counties for probation services.

Budget Unit: JCAA(285) Administration

<b>FY 01</b>	<b>\$1,727,429</b>	<b>FY 02</b>	<b>\$2,041,248</b>	<b>FY 03</b>	<b>\$2,090,405</b>	<b>FY 04</b>	<b>\$2,490,527</b>	<b>FY 05</b>	<b>\$2,556,179</b>
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Budget Unit: JCBA(285) Community Services

<b>FY 01</b>	<b>\$4,021,613</b>	<b>FY 02</b>	<b>\$4,021,102</b>	<b>FY 03</b>	<b>\$4,103,915</b>	<b>FY 04</b>	<b>\$4,054,768</b>	<b>FY 05</b>	<b>\$4,017,183</b>
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Budget Unit: JCCA(285) Institutions

<b>FY 01</b>	<b>\$24,547,391</b>	<b>FY 02</b>	<b>\$26,276,137</b>	<b>FY 03</b>	<b>\$23,438,495</b>	<b>FY 04</b>	<b>\$25,145,674</b>	<b>FY 05</b>	<b>\$25,974,266</b>
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Budget Unit: JCDA(285) Juvenile Justice Commission

<b>FY 01</b>	<b>\$142,463</b>	<b>FY 02</b>	<b>\$142,207</b>	<b>FY 03</b>	<b>\$151,000</b>	<b>FY 04</b>	<b>\$152,900</b>	<b>FY 05</b>	<b>\$146,800</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$30,438,897</b>	<b>FY 02</b>	<b>\$32,480,694</b>	<b>FY 03</b>	<b>\$29,783,815</b>	<b>FY 04</b>	<b>\$31,843,868</b>	<b>FY 05</b>	<b>\$32,694,429</b>
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### Fund: Juvenile Corrections (0188-00)

Sources: Funds consist of juvenile court assessments for hearings and fines in accordance with the Juvenile Corrections Act, §20-542, Idaho Code.

Uses: The court assessment monies fund the operations of the Juvenile Training Council including bi-monthly council meetings and four to five two-week training academies for detention and probation officers annually.

Budget Unit: JCBA(285) Community Services

<b>FY 01</b>	<b>\$92,426</b>	<b>FY 02</b>	<b>\$51,425</b>	<b>FY 03</b>	<b>\$61,083</b>	<b>FY 04</b>	<b>\$43,310</b>	<b>FY 05</b>	<b>\$44,609</b>
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### Fund: Juvenile Corrections - Cigarette/Tobacco Tax (0188-01)

Sources: Cigarette and Tobacco taxes collected pursuant to §63-2506 and §63-2552A are transferred to the Department of Juvenile Corrections from the Tax Commission.

Uses: Subject to appropriation, the funds are passed through to the 44 Idaho counties for juvenile probation operations.

Budget Unit: JCBA(285) Community Services

<b>FY 01</b>	<b>\$4,537,777</b>	<b>FY 02</b>	<b>\$4,472,954</b>	<b>FY 03</b>	<b>\$4,550,000</b>	<b>FY 04</b>	<b>\$4,550,000</b>	<b>FY 05</b>	<b>\$4,550,000</b>
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: The Department of Juvenile Corrections collects revenue from several miscellaneous sources. Parent reimbursement is obtained via court order and/or department assessments. Social Security benefits are received the department for the duration of custody for those eligible juveniles. The St. Anthony institution collects lease revenue for 600 acres of farmland. St. Anthony operates a canteen that generates revenue and all three state institutions offer meal sales to staff and visitors. The three facilities participate in Idaho Department of Education's meal/snack entitlement program based on tray costs and the number of meals or snacks served. A one-time foundation grant was received to support education programming.

Uses: Parent reimbursement and Social Security revenue is used to offset residential care expenses. Farm lease revenue is used for irrigation water assessments and one-time department capital expenses. Canteen, meal, and meal/snack entitlement revenue is used to offset food purchases. Returned county block grant monies are reserved for county allocation. The foundation grant was used to update equipment and learning resources for the Juniper Hills School within the three department facilities. Regional Resources Coordinators are also funded with parent reimbursement.

Budget Unit: JCAA(285) Administration

<b>FY 01</b> \$61,310	<b>FY 02</b> \$63,598	<b>FY 03</b> \$123,917	<b>FY 04</b> \$97,303	<b>FY 05</b> \$99,571
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Budget Unit: JCBA(285) Community Services

<b>FY 01</b> \$21,060	<b>FY 02</b> \$20,211	<b>FY 03</b> \$8,940	<b>FY 04</b> \$15,000	<b>FY 05</b> \$1,585
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Budget Unit: JCCA(285) Institutions

<b>FY 01</b> \$1,515,938	<b>FY 02</b> \$685,815	<b>FY 03</b> \$1,234,105	<b>FY 04</b> \$857,652	<b>FY 05</b> \$517,183
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b> \$1,598,309	<b>FY 02</b> \$769,624	<b>FY 03</b> \$1,366,961	<b>FY 04</b> \$969,955	<b>FY 05</b> \$618,339
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**Fund: State Juvenile Corrections Center Endowment Income (0481-29)**

Sources: Money in this fund is four-fifteenths (4/15) of accrued funds resulting from all rentals and income from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890 called the Charitable Institutions Fund (§66-1106).

Uses: Funds supported the maintenance operations of the three state institutions in Nampa, Lewiston, and St. Anthony pursuant to §66-1105, Idaho Code, through fiscal year 2005. General Fund appropriation replaced endowment for operations beginning in fiscal year 2005.

Budget Unit: JCCA(285) Institutions

<b>FY 01</b> \$1,679,412	<b>FY 02</b> \$1,362,746	<b>FY 03</b> \$1,111,916	<b>FY 04</b> \$1,046,137	<b>FY 05</b> \$510,657
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**Fund: Federal Grant (0348-00)**

Sources: The Department receives federal funds directly and indirectly from federal agencies.

- U.S. Department of Justice, Office of Justice Programs (OJP) provides formula grants based on three-year plans addressing the needs of juveniles of the state and Idaho's compliance with core requirements of the federal OJJDP Act.
- Title V Prevention, Challenge, Enforcing Under-Age Drinking Laws and Juvenile Accountability Block Grant funds are awarded upon application.
- OJP Residential Substance Abuse Treatment funds were received through the Idaho State Police based upon application through fiscal year 2005.
- The Social Services Block Grant funds are received through the Department of Health & Welfare from the U.S. Department of Health & Human Services and are based on eligibility percentage.
- Local School Program (1A), Improving Teacher Quality (2A), Innovative Program (5A), Special Education (6B) are received through the Idaho Department of Education based upon application and continued accreditation.

- Uses:
- The OJP awards are used within the Department's institutions or passed through to local units of government and non-profit entities for prevention efforts and community-based programs for offenders.
  - Juvenile residential placement payments are made with the Social Services funds.
  - Juniper Hills School shares the education grants between the three state facilities.
  - The Special Education grant is used to monitor residential care providers for quality assurance of education standards.

Budget Unit: JCBA(285) Community Services

<b>FY 01</b> \$39,600	<b>FY 02</b> \$51,067	<b>FY 03</b> \$39,600	<b>FY 04</b> \$121,910	<b>FY 05</b> \$129,253
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Budget Unit: JCCA(285) Institutions

<b>FY 01</b> \$1,591,763	<b>FY 02</b> \$1,435,594	<b>FY 03</b> \$1,363,243	<b>FY 04</b> \$1,455,309	<b>FY 05</b> \$1,483,321
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Budget Unit: JCDA(285) Juvenile Justice Commission

<b>FY 01</b> \$2,776,131	<b>FY 02</b> \$2,503,896	<b>FY 03</b> \$3,108,500	<b>FY 04</b> \$2,785,153	<b>FY 05</b> \$2,883,525
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$4,407,494	<b>FY 02</b> \$3,990,557	<b>FY 03</b> \$4,511,343	<b>FY 04</b> \$4,362,372	<b>FY 05</b> \$4,496,100
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**Department of Juvenile Corrections Grand Total**

<b>FY 01</b> \$42,754,314	<b>FY 02</b> \$43,128,001	<b>FY 03</b> \$41,385,118	<b>FY 04</b> \$42,815,642	<b>FY 05</b> \$42,914,134
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## Brand Inspection

### Fund: State Brand Board (0229-15)

Sources: Annual brand inspections certificates for all livestock, for any purpose, other than sale or trade, may be issued for periods not to exceed one (1) year in duration and for a fee not to exceed \$5.00, as determined by the state brand board (§25-1121).

There shall be a fee in an amount to be set by the State Brand Board, not to exceed \$25.00, for issuance of each ownership and transportation certificate. The former owner(s) may transfer the certificate to the new owners(s) upon payment of a fee to be set by the board, not to exceed \$25.00 per certificate (§25-1122).

Recorded brands shall be renewed every two years. The fee for filing each such renewal application shall be \$50.00. One certified copy will be furnished without charge. The cost of additional certified copies will not exceed \$1.50 (§25-1145).

Any brand recorded shall be subject to sale, assignment, transfer, devise and descent, the same as personal property. The fee of the State Brand Inspector for recording the writings evidencing each such sale, assignment or transfer shall be \$25.00 (§25-1146).

The brand inspection fee on all cattle shall be \$1.00 per head. The inspection fee on horses, mules, and asses shall be \$1.50 per head. There is a minimum fee of \$10.00 for each brand inspection certificate issued, whether for cattle, horses, mules or asses, or a combination thereof. The minimum fee for brand inspection services at any livestock auction is \$50.00 per day (§25-1160). The fee for brand inspection services at any livestock auction sale which is not normally scheduled shall be \$18 per hour plus a per mile charge as determined by the state board of examiners. The minimum fee, not including mileage shall be the actual hours worked, or \$36 per day (§25-1160).

The State Brand Inspector is the collection agent for the Idaho Beef Council, the Idaho Sheep Commission and the Bureau of Animal Disease and Livestock Control. The Idaho Beef Council shall reimburse the State Brand Inspector in an amount determined by the council and the inspector (§25-2907). The division of animal industries is charged an amount to reimburse the State Brand Inspector not to exceed 1-1/4 cents per head (§25-232).

Uses: The moneys are to be used by the State Brand Board in carrying out the rules and regulations made by the board, and for salaries and wages and other expenses of the office of the State Brand Inspector, the State Brand Board, and its employees.

Budget Unit: LEAF(331) Brand Inspection

<b>FY 01</b> \$2,088,252	<b>FY 02</b> \$2,219,055	<b>FY 03</b> \$2,159,820	<b>FY 04</b> \$2,154,925	<b>FY 05</b> \$2,354,788
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#### Brand Inspection Grand Total

<b>FY 01</b> \$2,088,252	<b>FY 02</b> \$2,219,055	<b>FY 03</b> \$2,159,820	<b>FY 04</b> \$2,154,925	<b>FY 05</b> \$2,354,788
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## Division of Idaho State Police

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Carry out statutory requirements of the Idaho State Police not otherwise funded.

Budget Unit: LEBA(330) Director's Office

FY 01 \$2,232,150	FY 02 \$2,304,098	FY 03 \$2,055,481	FY 04 \$2,134,050	FY 05 \$2,128,391
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Budget Unit: LEBB(330) Investigations

FY 01 \$5,720,814	FY 02 \$5,821,243	FY 03 \$5,313,349	FY 04 \$5,410,449	FY 05 \$5,629,600
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Budget Unit: LEBC(330) Patrol

FY 01 \$1,848,575	FY 02 \$3,879,697	FY 03 \$3,524,199	FY 04 \$3,373,252	FY 05 \$3,032,086
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Budget Unit: LEBD(330) Law Enforcement Programs

FY 01 \$915,045	FY 02 \$1,799,846	FY 03 \$1,506,707	FY 04 \$1,224,140	FY 05 \$1,006,117
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Budget Unit: LEBK(330) Support Services

FY 01 \$2,584,796	FY 02 \$2,881,542	FY 03 \$2,348,189	FY 04 \$2,145,381	FY 05 \$2,256,162
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Budget Unit: LEBL(330) Forensic Services

FY 01 \$2,613,427	FY 02 \$2,278,682	FY 03 \$2,022,356	FY 04 \$2,294,438	FY 05 \$2,421,971
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Budget Unit: LEBM(330) Executive Protection

FY 01 \$0	FY 02 \$0	FY 03 \$238,140	FY 04 \$276,694	FY 05 \$291,887
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### Total General Fund (0001-00)

FY 01 \$15,914,806	FY 02 \$18,965,109	FY 03 \$17,008,422	FY 04 \$16,858,402	FY 05 \$16,766,214
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### Fund: Peace Officers Benefit (0077-00)

Sources: Monies transferred from the General Fund provided to pay for difiency warrants issued by the State Controller (as authorized by the Board of Examiners) for dalth benefit payments for law enforcement officers.

Uses: Payment of death benefits to family members of slain law enforcement officers.

Budget Unit: LEBX(330) Peace Officers Benefit

FY 01 \$100,800	FY 02 \$139,200	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Indirect Cost Recovery (0125-00)

Sources: The source of the money is indirect cost funds collected from various federal grants and contracts based on a federally approved indirect cost rate.

Uses: Moneys are used to pay expenses incurred in providing technical support to process the federal grants. Funds are also used as match on the federal grants.

Budget Unit: LEBA(330) Director's Office

<b>FY 01</b> \$46,397	<b>FY 02</b> \$47,936	<b>FY 03</b> \$53,713	<b>FY 04</b> \$56,188	<b>FY 05</b> \$64,233
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### **Fund: Idaho Law Enforcement (0264-00)**

Sources: The state controller shall remit 5% of moneys to the law enforcement fund (established by §67-2914) as the moneys become available in the highway distribution fund (§40-701). The Highway Distribution Account and the Restricted Highway Fund were combined effective 7/1/99.

Uses: Moneys are used to pay expenses incurred in maintaining and operating the Idaho State Police Division in accordance with §67-2908, Idaho Code. Salaries, operating expenses and capital outlay are paid from this fund.

Budget Unit: LEBA(330) Director's Office

<b>FY 01</b> \$8,577	<b>FY 02</b> \$10,220	<b>FY 03</b> \$10,561	<b>FY 04</b> \$81,396	<b>FY 05</b> \$86,209
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Budget Unit: LEBC(330) Patrol

<b>FY 01</b> \$16,633,893	<b>FY 02</b> \$13,967,021	<b>FY 03</b> \$12,097,344	<b>FY 04</b> \$13,904,791	<b>FY 05</b> \$14,911,339
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Budget Unit: LEBK(330) Support Services

<b>FY 01</b> \$571,853	<b>FY 02</b> \$1,342,153	<b>FY 03</b> \$1,160,906	<b>FY 04</b> \$1,301,405	<b>FY 05</b> \$1,304,840
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### **Total Idaho Law Enforcement Fund (0264-00)**

<b>FY 01</b> \$17,214,323	<b>FY 02</b> \$15,319,394	<b>FY 03</b> \$13,268,812	<b>FY 04</b> \$15,287,592	<b>FY 05</b> \$16,302,388
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### **Fund: Search and Rescue (0266-00)**

Sources: After county expenses (\$2.00), Search and Rescue gets 1% from the balance remaining of the recreational vehicle license fees (§49-448), as set by (§49-445).

Search and Rescue receives 2% of 1.28% of the remaining balance of the Gasoline Tax after the deductions listed in (a) through (d) in (§63-2412) to be placed in the search and rescue fund created by §67-2903.

The Department also receives ten percent (10%) of fines and forfeitures remitted for violations of Fish & Game Laws in accordance with §19-4705(b).

Uses: Moneys in the fund shall be maintained in two fund details, the "cost reimbursement " and the "equipment purchase matching". Moneys are perpetually appropriated (§67-2913).

Moneys in the cost reimbursement fund detail shall be for the purpose of defraying costs of search and rescue missions conducted by the county sheriff's office at a maximum of \$1,500 per rescue mission. Of the additional fines collected, 50% shall be deposited to the cost reimbursement fund detail. Any balance in excess of \$50,000 shall be transferred to the equipment purchase matching fund detail.

Fifty percent (50%) of the additional fines collected and any amount in excess of \$50,000 in the cost reimbursement fund, shall be deposited in the equipment purchase matching fund detail. Moneys in the equipment purchase fund detail shall be used to match local funds for the purchase of equipment for use by local search and rescue units, at a maximum of \$1,000 per unit in any single year.

Budget Unit: LEAH (Cont) (330) Special Programs

<b>FY 01</b> \$127,022	<b>FY 02</b> \$95,846	<b>FY 03</b> \$88,308	<b>FY 04</b> \$109,147	<b>FY 05</b> \$115,108
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**Fund: Peace Officers (0272-00)**

Sources: In accordance with §31-3201B the court shall charge a fee of six dollars (\$6.00) for peace officers standards and training purposes to be paid by each person found guilty of any felony or misdemeanor, or found to have committed an infraction or any minor traffic, conservation or ordinance violation to be deposited into the peace officers standards and training fund. In addition, a portion of all civil fees and court fees on traffic infractions collected by the courts on behalf of the state is directed to the peach officers standards and training fund. Refer to §31-3201A and §19-4705, Idaho Code.

Dormitory fees, tuition from self-sponsored students, and nonrefundable processing fees are also deposited into this fund.

Uses: All moneys deposited in the fund shall be expended by the peace officers standards and training council for the following purposes:

- (1) Training peace officers within the state of Idaho;
- (2) Salaries, costs and expenses relating to such training as provided in subsection (1);
- (3) Such capital expenditures as the peace officers standards and training council may provide, for the acquisition, construction and/or improvements of a peace officers standards and training academy; and
- (4) Such expenditures as may be necessary to aid approved peace officers training programs certified as having met the standards established by the peace officers standards and training council.

If the fiscal year-end balance in the fund pursuant to §31-3201B, Idaho Code, exceeds one million dollars, the excess shall revert to the General Fund (§19-5116).

Budget Unit: LEBA(330) Director's Office

<b>FY 01</b> \$644	<b>FY 02</b> \$690	<b>FY 03</b> \$692	<b>FY 04</b> \$539	<b>FY 05</b> \$591
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**Fund: Drug Donation (0273-00)**

Sources: All funds collected due to the loss of property or money because of violating the Uniformed Controlled Substance Act (§37-2744 and §37-2744A).

Uses: Funds from property which is confiscated and sold are used for all expenditures made or incurred in connection with the sale and for expenditures incurred in connection with forfeiture proceedings. Funds are given to the law enforcement agency of this state which seized the property for all expenditures for traveling, investigation, storage, etc. (§37-2744, §37-2744A). Remaining funds are credited to the fund are to be used only for programs designed to control or eliminate illicit drug traffic, and for law enforcement functions associated with such control (§57-816).

Budget Unit: LEBB(330) Investigations

<b>FY 01</b> \$272,086	<b>FY 02</b> \$33,825	<b>FY 03</b> \$82,929	<b>FY 04</b> \$541,697	<b>FY 05</b> \$512,843
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Budget Unit: LEBL(330) Forensic Services

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$11,948	<b>FY 04</b> \$2,214	<b>FY 05</b> \$102,367
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**Total Drug Donation Fund (0273-00)**

<b>FY 01</b> \$272,086	<b>FY 02</b> \$33,825	<b>FY 03</b> \$94,878	<b>FY 04</b> \$543,911	<b>FY 05</b> \$615,210
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**Fund: Hazardous Materials/Waste Enforcement (0274-00)**

Sources: Permits for the transportation of hazardous waste shall be twenty dollars (\$20.00) for a single trip permit and two hundred fifty dollars (\$250.00) for an annual permit. The vendor shall be remunerated at the rate of two dollars (\$2.00) per permit sold (§49-2202).

The fee for annual vehicle registration endorsement for the transportation of hazardous materials shall be three dollars (\$3.00) if purchased at the time of registration or renewal, or five dollars (\$5.00) if purchased at any time thereafter and the fee for a single trip vehicle registration endorsement shall be five dollars (\$5.00). Vendors shall be reimbursed at the rate of forty cents (40 cents) per endorsement (§49-2203).

Uses: Moneys in the fund may be used for reasonable costs incident to enforcement of the laws and rules related to the transportation of hazardous material or hazardous waste. Such costs include expenditures for inspection and monitoring programs, training of law enforcement personnel to meet specialized needs of hazardous materials/hazardous waste enforcement, and other reasonable expenses necessary for the enforcement of such programs (§49-2205).

Budget Unit: LEBC(330) Patrol

<b>FY 01</b> \$219,863	<b>FY 02</b> \$229,130	<b>FY 03</b> \$232,052	<b>FY 04</b> \$227,685	<b>FY 05</b> \$224,151
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**Fund: Idaho Law Enforcement Telecommunications (0275-00)**

Sources: The monthly rental fee charged each department or agency participating in the telecommunications network on a terminal or unit basis is set by the telecommunications board. All rental and use fees collected are paid into the fund (§19-5202).

Uses: All moneys are used to pay salaries and operating expenses required to operate this program.

Budget Unit: LEBK(330) Support Services

<b>FY 01</b> \$511,543	<b>FY 02</b> \$525,644	<b>FY 03</b> \$786,781	<b>FY 04</b> \$690,694	<b>FY 05</b> \$799,258
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Forensic Lab: In addition to the fees collected from local units of government the Bureau of Forensics receives up to \$250,000 through the Department of Education from a 5% tax on the wholesale price of tobacco products to increase toxicology lab capacity, primarily for drug testing of juveniles.

Criminal Justice Council: Criminal Justice Conference registration receipts used to put on an annual state conference paid by attendees and spent on conference activities.

POST: Peace Officers Standards and Training receipts from trainees for items purchased at classes. Funds are used to replace the items sold. Also includes refunds from officers that quit law enforcement prior to the end of their agreement.

Ada County: Receipts for AFIS services, per contract (automatic fingerprint searches). County funds applied towards ILETS.

Fingerprint fees: Receipts collected from state and local units of government and private entities for processing fingerprint cards through both state and FBI systems. The fee is \$33 per print card. It is made up of \$23 charged by and paid to the FBI, and \$10 paid to the state for processing the card. The funds are used to process the card and maintain the data base of criminal histories.

ABC: Receipts collected from supplying printouts and copies to the public.

Uses: Funds are used towards maintaining the programs identified above.

Budget Unit: LEBA(330) Director's Office

<b>FY 01</b> \$0	<b>FY 02</b> \$27,766	<b>FY 03</b> \$26,998	<b>FY 04</b> \$25,220	<b>FY 05</b> \$20,159
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Budget Unit: LEBC(330) Patrol

<b>FY 01</b> \$0	<b>FY 02</b> \$57,799	<b>FY 03</b> \$55,039	<b>FY 04</b> \$294,528	<b>FY 05</b> \$0
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Budget Unit: LEBD(330) Law Enforcement Programs

<b>FY 01</b> \$55,503	<b>FY 02</b> \$69,077	<b>FY 03</b> \$193,932	<b>FY 04</b> \$73,343	<b>FY 05</b> \$78,097
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Budget Unit: LEBK(330) Support Services

<b>FY 01</b> \$1,200,988	<b>FY 02</b> \$1,415,866	<b>FY 03</b> \$1,516,641	<b>FY 04</b> \$1,863,167	<b>FY 05</b> \$1,715,647
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Budget Unit: LEBL(330) Forensic Services

<b>FY 01</b> \$225,472	<b>FY 02</b> \$245,414	<b>FY 03</b> \$280,985	<b>FY 04</b> \$255,670	<b>FY 05</b> \$278,772
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b> \$1,481,963	<b>FY 02</b> \$1,815,922	<b>FY 03</b> \$2,073,594	<b>FY 04</b> \$2,511,928	<b>FY 05</b> \$2,092,676
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**Fund: Idaho Millennium Income (0499-00)**

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The fund retains its own earnings.

Uses: Supports the inspection process under the Prevention of Minors' Access to Tobacco Act, Chapter 57, Title 39, Idaho Code.

Budget Unit: LEBD(330) Law Enforcement Programs

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$94,000	<b>FY 04</b> \$94,000	<b>FY 05</b> \$94,000
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**Fund: Federal Grant (0348-00)**

Sources: 1) Office of Highway Safety: grants received under the Highway Safety Act of 1966 for traffic enforcement, DUI and seatbelt emphasis patrol.

2) Waste Isolation: funds are received through the INEEL Oversight Office of the Idaho Department of Health and Welfare.

3) Marijuana Eradication Program: the Drug Enforcement Administration, U.S. Forest Service, and the Bureau of Land Management cooperate with this department's Bureau of Criminal Investigations to eliminate marijuana growing on public lands within the state.

4) Office of Justice Programs:

a) STOP is a state formula grant from the Violence Against Women Grant Office to assist law enforcement, prosecutors, and victim assistance programs in the development of domestic violence, sexual assault and stalking prevention programs.

b) Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants. These grants are awarded to state and local law enforcement and private entities for crime control and violence prevention projects.

c) Local Law Enforcement Block Grants Program to reduce crime and enhance public safety. At the discretion of the Idaho State Police 50% has gone to POST for training purposes.

5) Motor Carrier Safety Assistance Program: funds received from the Federal Motor Carrier Safety Account for promoting commercial vehicle safety.

6) Homeland Security Grants: the State of Idaho is responsible with coordination, training, and procurement of specialized equipment to implement a Department of Homeland Security strategy. Executive Order 2003-07 created the State Interoperability Executive Council (SIEC) to effectively address public safety wireless interoperability and to develop a plan to address wide-sweeping concerns of communication issues amongst emergency first responders in Idaho. These funds support the Councils activities.

Uses: Used in accordance with grant specifications.

Budget Unit: LEBB(330) Investigations

<b>FY 01</b> \$276,629	<b>FY 02</b> \$489,141	<b>FY 03</b> \$268,901	<b>FY 04</b> \$174,377	<b>FY 05</b> \$458,291
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Budget Unit: LEBC(330) Patrol

<b>FY 01</b> \$1,124,851	<b>FY 02</b> \$2,234,310	<b>FY 03</b> \$1,553,154	<b>FY 04</b> \$1,930,255	<b>FY 05</b> \$1,916,261
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Budget Unit: LEBD(330) Law Enforcement Programs

<b>FY 01</b> \$12,590	<b>FY 02</b> \$0	<b>FY 03</b> \$94,377	<b>FY 04</b> \$117,440	<b>FY 05</b> \$104,243
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Budget Unit: LEBI(330) Director's Office

<b>FY 01</b> \$4,184,476	<b>FY 02</b> \$4,168,510	<b>FY 03</b> \$3,877,623	<b>FY 04</b> \$4,379,915	<b>FY 05</b> \$3,986,558
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Budget Unit: LEBK(330) Support Services

<b>FY 01</b> \$299,245	<b>FY 02</b> \$902,823	<b>FY 03</b> \$566,251	<b>FY 04</b> \$255,869	<b>FY 05</b> \$275,288
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Budget Unit: LEBL(330) Forensic Services

<b>FY 01</b> \$108,061	<b>FY 02</b> \$140,959	<b>FY 03</b> \$73,271	<b>FY 04</b> \$70,906	<b>FY 05</b> \$230,429
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$6,005,852	<b>FY 02</b> \$7,935,743	<b>FY 03</b> \$6,433,578	<b>FY 04</b> \$6,928,762	<b>FY 05</b> \$6,971,070
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**Division of Idaho State Police Grand Total**

<b>FY 01</b> \$41,895,299	<b>FY 02</b> \$45,108,440	<b>FY 03</b> \$40,134,828	<b>FY 04</b> \$43,308,848	<b>FY 05</b> \$44,044,898
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## POST Academy

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### Fund: Peace Officers (0272-00)

Sources: In accordance with §31-3201B the court shall charge a fee of six dollars (\$6.00) for peace officers standards and training purposes to be paid by each person found guilty of any felony or misdemeanor, or found to have committed an infraction or any minor traffic, conservation or ordinance violation to be deposited into the peace officers standards and training fund. In addition, a portion of all civil fees and court fees on traffic infractions collected by the courts on behalf of the state is directed to the peach officers standards and training fund. Refer to §31-3201A and §19-4705, Idaho Code.

Dormitory fees, tuition from self-sponsored students, and nonrefundable processing fees are also deposited into this fund.

Uses: All moneys deposited in the fund shall be expended by the peace officers standards and training council for the following purposes:

- (1) Training peace officers within the state of Idaho;
- (2) Salaries, costs and expenses relating to such training as provided in subsection (1);
- (3) Such capital expenditures as the peace officers standards and training council may provide, for the acquisition, construction and/or improvements of a peace officers standards and training academy; and
- (4) Such expenditures as may be necessary to aid approved peace officers training programs certified as having met the standards established by the peace officers standards and training council.

If the fiscal year-end balance in the fund pursuant to §31-3201B, Idaho Code, exceeds one million dollars, the excess shall revert to the General Fund (§19-5116).

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

<b>FY 01</b>	<b>\$1,786,841</b>	<b>FY 02</b>	<b>\$1,908,680</b>	<b>FY 03</b>	<b>\$1,910,070</b>	<b>FY 04</b>	<b>\$2,086,729</b>	<b>FY 05</b>	<b>\$2,492,253</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Peace Officers Standards and Training receipts from trainees for items purchased at classes. Funds are used to replace the items sold. Also includes refunds from officers that quit law enforcement prior to the end of their agreement.

Uses: Funds are used towards maintaining POST Academy programs.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$116</b>	<b>FY 03</b>	<b>\$30,207</b>	<b>FY 04</b>	<b>\$18,000</b>	<b>FY 05</b>	<b>\$261,906</b>
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### Fund: Federal Grant (0348-00)

Sources:

- 1) Grant funding from the Federal Health and Human Services Department for the Children's Justice Act.
- 2) Local Law Enforcement Block Grants program to reduce crime and enhance public safety.
- 3) STOP Violence Against Women Formula Grants Program to establish a strategy that integrates all elements of the criminal justice system to respond to violent crimes against women.
- 4) Edward Byrne Memorial State and Local Law Enforcement Assistance Formula Grant Program to provide additional personnel, equipment, facilities, and training.

Uses: In accordance with grant guidelines.

Budget Unit: LEAE(330) Peace Officers' Standards and Training Academy

<b>FY 01</b>	<b>\$593,466</b>	<b>FY 02</b>	<b>\$211,772</b>	<b>FY 03</b>	<b>\$210,955</b>	<b>FY 04</b>	<b>\$396,747</b>	<b>FY 05</b>	<b>\$359,511</b>
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### POST Academy Grand Total

<b>FY 01</b>	<b>\$2,380,307</b>	<b>FY 02</b>	<b>\$2,120,568</b>	<b>FY 03</b>	<b>\$2,151,232</b>	<b>FY 04</b>	<b>\$2,501,476</b>	<b>FY 05</b>	<b>\$3,113,669</b>
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## Racing Commission

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### Fund: State Regulatory (0229-00)

Sources: Each licensee conducting the pari-mutuel system for live or simulcast horse races shall distribute 1.25% of gross daily receipts to the racing commission fund, and .75% of any exotic wagers in accordance with §54-2513 Idaho Code.

Each individual participating at any race meet must secure a license from the commission. The license fees shall be set by the commission (§54-2506 Idaho Code).

In the budget system fund detail 0229-06 is used to denote the Idaho State Racing Commission Fund.

Uses: All sums due the commission are retained for the payment of salaries, travel, operating costs and other costs necessary for carrying out the provisions of Chapter 25, Title 54, of Idaho Code.

In accordance with §54-2513(F) if the fiscal year-end balance in the racing commission account exceeds \$400,000, the excess shall be transferred by the office of the state controller to the pari-mutuel distribution fund for further distribution as follows;

Sixty percent shall be deposited in the Idaho horse owner/breeder award account, and shall be distributed by the racing commission annually, but not later than December 15 of each year as follows: fifty percent to the breeders of Idaho bred winners based on the number of live races by each breed for the current calendar year; and fifty percent in equal amounts to owners of Idaho bred horse race winners. All moneys in the Idaho owner/breeder award account are continuously appropriated.

Forty percent shall be deposited in the track purse enhancement account and paid to all Idaho licensed horse racetracks for the purpose of purse enhancement based on the number of live race dates held the preceding calendar year. Moneys shall be disbursed no later than thirty days after Idaho state racing commission approval of live race meet license applications for the forthcoming calendar year.

Budget Unit: LEAG(332) Racing Commission

<b>FY 01</b> \$493,430	<b>FY 02</b> \$534,928	<b>FY 03</b> \$543,127	<b>FY 04</b> \$540,735	<b>FY 05</b> \$509,008
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### Fund: Public School Income (0481-01)

Sources: The licensee shall pay in advance of the scheduled race meet to the state treasurer a fee of not less than \$25.00 for each day of racing, which fees shall be placed in the public school fund of the state of Idaho (§54-2508).

Effective July 1, 1991:

Moneys in the breed distribution fund on December 31 of each year which have not been distributed by the Commission shall be paid to the public school income fund (§54-2513 (B)(3).

From the pari-mutuel system for live horse races, the public school fund shall receive: one-eighth of one percent (.125%) from gross daily receipts between \$20,000 and \$30,000; sixty-two and one-half hundredths percent (.625%) from gross daily receipts between \$30,000 and \$40,000; and one and one-eighth percent (1.125%) from gross daily receipts over \$40,000 (§54-2513 (B)(4)(b-d).

Uses: Public Schools

Budget Unit: LEAG(332) Racing Commission

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Parimutuel Distributions (0485-00)**

Sources: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND - §54-2513 (B)(2) Idaho Code  
Moneys in this fund detail come from one-half of one percent (.50%) from the pari-mutuel system for live horse races. All moneys are appropriated to the commission for payment as required by this section .

BREED DISTRIBUTION - §54-2513 (B)(3) Idaho Code  
Moneys in this fund detail come from one-half of one percent (.50%) of gross daily receipts from horse races. All moneys are appropriated to the commission for payment as required by this section.

Uses: TRACK DISTRIBUTION/A.K.A. SMALL TRACK FUND - §54-2513 (B)(2) Idaho Code  
Recipient horse racing tracks shall be those which, during the race meet year of distribution, have an average daily handle of less than \$60,000. Distribution shall be weighted proportionately on the number of days raced during the year of distribution. Payments to horse racing tracks shall be paid annually but not later than December 15.

The balance of all moneys shall be paid to owner of horse racing tracks in the state of Idaho. Each commission approved horse race track shall receive that proportion of moneys as is equal to the track's percentage of the total horse race track days held in Idaho during that calendar year. Moneys shall be used solely for the purpose in improvement, repair, maintenance and upkeep of each such horse track, grandstands, horse buildings, barns and stalls, lighting and horse track equipment, subject tot he rules of the racing commission. §54-2513 (E)(3)(b)

**BREED DISTRIBUTION**

Payment is made in proportion to the handle generated by each horse breed, to a lawfully constituted representative of each horse breed, to benefit owners and breeders of Idaho bred racing thoroughbreds, racing quarter horses, racing Appaloosas, racing paints and racing Arabians. Moneys which have not been distributed by the commission by December 31 of each year shall be paid to the public school income fund.

Budget Unit: LEAG(332) Racing Commission

<b>FY 01</b>	<b>\$47,675</b>	<b>FY 02</b>	<b>\$38,521</b>	<b>FY 03</b>	<b>\$38,917</b>	<b>FY 04</b>	<b>\$35,576</b>	<b>FY 05</b>	<b>\$18,996</b>
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Budget Unit: LEAJ (Cont) (332) Racing Commission

<b>FY 01</b>	<b>\$360,256</b>	<b>FY 02</b>	<b>\$338,644</b>	<b>FY 03</b>	<b>\$341,614</b>	<b>FY 04</b>	<b>\$302,706</b>	<b>FY 05</b>	<b>\$340,251</b>
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**Total Parimutuel Distributions Fund (0485-00)**

<b>FY 01</b>	<b>\$407,931</b>	<b>FY 02</b>	<b>\$377,165</b>	<b>FY 03</b>	<b>\$380,532</b>	<b>FY 04</b>	<b>\$338,282</b>	<b>FY 05</b>	<b>\$359,246</b>
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**Racing Commission Grand Total**

<b>FY 01</b>	<b>\$901,361</b>	<b>FY 02</b>	<b>\$912,093</b>	<b>FY 03</b>	<b>\$923,659</b>	<b>FY 04</b>	<b>\$879,017</b>	<b>FY 05</b>	<b>\$868,254</b>
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## Department of Environmental Quality

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### Fund: Agricultural Smoke Management (0183-00)

Sources: Any person who applied to the Department for an agricultural burning permit to be conducted in Kootenai or Benewah Counties paid to the Department a fee of one dollar (\$1.00) per acre of cropland to be burned. The Department remitted all fees monthly to the State Treasurer, who deposited the moneys in the State Agricultural Smoke Management Fund. The Board of Environmental Quality, upon the recommendation of the Department, adopted rules and regulations pertaining to: collection, handling, and refund of fees established; and disbursement of moneys from the fund. In the 2003 session, the legislature expanded the number of counties and moved this fund to the Department of Agriculture.

Uses: The Department used moneys from the Agricultural Smoke Management Fund as appropriated annually by the legislature for: Research to develop alternative crops which do not require burning; improve burning and cultural practices for crops which may require burning; and explore alternatives to burning (§22-4804). The legislature moved this fund to the Department of Agriculture beginning in FY 2004.

Budget Unit: DQAC(245) Air Quality

<b>FY 01</b> \$4,295	<b>FY 02</b> \$4,535	<b>FY 03</b> \$29,569	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### Fund: Hazardous Waste Emergency (0185-00)

Sources: The fund consists of moneys appropriated to it by the legislature, moneys allotted to the fund as a result of departmental compliance proceedings, moneys allotted to the fund in a court ordered award, judgment, or settlement, moneys contributed to the fund from other sources, and all earned interest (§39-4417).

Uses: Moneys in the fund are perpetually appropriated and may be used by the director in case of a hazardous waste emergency to pay the necessary costs of preventing, neutralizing, or mitigating any threat to the public health or safety, or to the environment caused by that emergency.

Budget Unit: DQAG (Cont) (245) Hazardous Waste Emergency

<b>FY 01</b> \$31,492	<b>FY 02</b> \$148,571	<b>FY 03</b> \$186,778	<b>FY 04</b> \$36,872	<b>FY 05</b> \$59,268
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### Fund: Big Payette Lake Water Quality Council Administrative (0187-00)

Sources: Moneys in the Big Payette Lake Water Quality Council Administrative Fund is derived exclusively from private, nongovernmental funding sources (§39-6612(2)).

Uses: All money in the Big Payette Lake Water Quality Council Administrative Fund is continuously appropriated to the Council to be used exclusively for defraying the costs of Council administration. The fund is not subject to the provisions of the standard appropriations act of 1945. However, in response to the sunset of the Council, Legislative Intent, included in S1211 of 2005, authorized the transfer of unencumbered fund balances (estimated at \$23,400) to the Department of Environmental Quality Fund to be used to protect and improve the water quality of Big Payette Lake.

Budget Unit: DQAH (Cont) (245) Payette Lake Administration

<b>FY 01</b> \$4,160	<b>FY 02</b> \$430	<b>FY 03</b> \$3,935	<b>FY 04</b> \$1,081	<b>FY 05</b> \$711
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### Fund: Water Pollution Control (0200-00)

Sources: The following are paid into the Water Pollution Control Fund:

1. Annual sales tax distribution of \$4.8 million to the Water Pollution Control Fund (§63-3638).
2. All earned interest is retained by the fund (§39-3630(5)).



Uses: Moneys in the Water Pollution Control Fund may be appropriated for the following purposes (§39-3630):

1. To provide revenue for the payment of general obligation bonds issued pursuant to §39-3633, Idaho Code, and general obligation refunding bonds issued pursuant to Chapter 115, Laws of 1973 of the State of Idaho.
2. To provide payments for contracts entered into pursuant to title 39, chapter 36 (Water Quality).
3. To provide funds to capitalize the wastewater facility loan fund established in §39-3629, Idaho Code, including the required matching share of federal capitalization funds.
4. To provide funds to capitalize the drinking water loan fund established in §39-7602, Idaho Code, along with federal matching capitalization funds.

Although not specifically authorized by Idaho Code, the legislature has appropriated Water Pollution Control Funds for the following purposes:

1. In FY 2001, to fund a variety of the Department's operating costs.
2. To capitalize the Environmental Remediation Fund for the purpose of environmental cleanup, remediation and restoration (§39-3605C) through annual transfers of \$520,000 per year.
3. To fund environmental cleanup projects in the Coeur d'Alene River Basin through \$1 million annual appropriations from FY 2002 through FY 2005.
4. To provide for water quality monitoring through an annual \$100,000 appropriation to the Department.
5. To provide for protection of the Rathdrum Aquifer through an annual appropriation and transfer of \$90,800 to the Panhandle Health District.

Note that actual expenditures are reported in fund 0225-07 which is rolled into 0200-00 in this report. Actual expenditures include encumbrances.

Budget Unit: DQAB(245) Administration and Support Services

<b>FY 01</b>	<b>\$50,500</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: DQAD(245) Water Quality

<b>FY 01</b>	<b>\$2,107,713</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$100,000</b>	<b>FY 04</b>	<b>\$190,800</b>	<b>FY 05</b>	<b>\$190,800</b>
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Budget Unit: DQAE(245) Waste Management and Remediation

<b>FY 01</b>	<b>\$77,387</b>	<b>FY 02</b>	<b>\$1,000,000</b>	<b>FY 03</b>	<b>\$1,000,000</b>	<b>FY 04</b>	<b>\$1,000,000</b>	<b>FY 05</b>	<b>\$1,000,000</b>
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**Total Water Pollution Control Fund (0200-00)**

<b>FY 01</b>	<b>\$2,235,600</b>	<b>FY 02</b>	<b>\$1,000,000</b>	<b>FY 03</b>	<b>\$1,100,000</b>	<b>FY 04</b>	<b>\$1,190,800</b>	<b>FY 05</b>	<b>\$1,190,800</b>
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**Fund: Environmental Remediation (0201-00)**

Sources: Sources of the Environmental Remediation Fund include transfers from the Water Pollution Control Fund. It may also include legislative transfers from the General Fund, donations and grants from any source, earned interest, and other funds as provided by law (§39-3605C).

Uses: Moneys in the Environmental Remediation Fund may be used for environmental cleanup, remediation, and restoration. Such monies may be used to provide the state's matching share of grants for remediation including superfund grants and to provide for the operations of remediation activities (§39-3606C). Actual expenditures include encumbrances.

Budget Unit: DQAE(245) Waste Management and Remediation

<b>FY 01</b>	<b>\$615,865</b>	<b>FY 02</b>	<b>\$781,151</b>	<b>FY 03</b>	<b>\$728,885</b>	<b>FY 04</b>	<b>\$709,010</b>	<b>FY 05</b>	<b>\$807,084</b>
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## Fund: Department of Environmental Quality (0225-00)

Sources: The Department of Environmental Quality fund receives transfers from the general fund, federal grants, fees for services, permitting fees, other program income and transfers from other funds subject to administration by the director of the department of environmental quality provided that the statewide accounting and reporting system must provide for identification of the balance of each funding source within the fund. The state controller shall make transfers to the fund from the general fund and any other funds appropriated to the department of environmental quality as requested by the director of the department and approved by the board of examiners (§39-107B).

For budgeting purposes, fund detail 0225-03 is used to describe appropriations from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund".

For budgeting purposes, fund detail 0186 is used to describe appropriations from the Air Quality Permitting Fund. DEQ uses fund 0225-10 internally as an operating fund. It includes moneys received from fees collected from the pollution sources requiring permitting under Title V of the Federal Clean Air Act Amendment of 1990, and all earned interest (§39-118D).

For budgeting purposes, fund detail 0191 is used to describe appropriations from the Public Water System Supervision Fund. DEQ uses fund 0225-04 internally as an operating fund. These are fees assessed pursuant to rules of the department on regulated public drinking water systems and all earned interest (§39-7606).

For budgeting purposes, fund detail 0225-02 is used to describe appropriations from federal funds. This fund-detail is also used to designate the expenditures of federal grants or reimbursements from federal funds.

For budgeting purposes, fund detail 0225-05 is used to describe appropriations from receipts. This fund-detail is used to designate the expenditures of revenues derived from fees for services, permitting fees, and other program receipts. Although appropriated in fund 0225-05, the department tracks air quality permit to construct expenditures internally in fund 0225-09.

Uses: All moneys deposited therein shall be available to be appropriated to the Department of Environmental Quality for purposes for which the department was established (§39-107B). The State Controller's accounting system controls expenditures of the Department of Environmental Quality Fund at the fund level without regard to revenue source. The department assigns actual expenditures to fund-details after year-end close.

Budget Unit: DQAA(245) INEEL Oversight

<b>FY 01</b>	<b>\$1,833,334</b>	<b>FY 02</b>	<b>\$1,815,684</b>	<b>FY 03</b>	<b>\$2,014,872</b>	<b>FY 04</b>	<b>\$2,281,865</b>	<b>FY 05</b>	<b>\$1,945,147</b>
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Budget Unit: DQAB(245) Administration and Support Services

<b>FY 01</b>	<b>\$6,113,406</b>	<b>FY 02</b>	<b>\$6,482,806</b>	<b>FY 03</b>	<b>\$6,384,519</b>	<b>FY 04</b>	<b>\$7,013,650</b>	<b>FY 05</b>	<b>\$6,720,620</b>
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Budget Unit: DQAC(245) Air Quality

<b>FY 01</b>	<b>\$4,876,432</b>	<b>FY 02</b>	<b>\$6,823,753</b>	<b>FY 03</b>	<b>\$5,478,758</b>	<b>FY 04</b>	<b>\$5,191,119</b>	<b>FY 05</b>	<b>\$5,319,173</b>
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Budget Unit: DQAD(245) Water Quality

<b>FY 01</b>	<b>\$12,728,378</b>	<b>FY 02</b>	<b>\$19,722,086</b>	<b>FY 03</b>	<b>\$15,065,289</b>	<b>FY 04</b>	<b>\$15,076,548</b>	<b>FY 05</b>	<b>\$15,930,165</b>
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Budget Unit: DQAE(245) Waste Management and Remediation

<b>FY 01</b>	<b>\$6,461,569</b>	<b>FY 02</b>	<b>\$7,442,871</b>	<b>FY 03</b>	<b>\$6,868,394</b>	<b>FY 04</b>	<b>\$10,799,347</b>	<b>FY 05</b>	<b>\$17,703,869</b>
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### Total Department of Environmental Quality Fund (0225-00)

<b>FY 01</b>	<b>\$32,013,118</b>	<b>FY 02</b>	<b>\$42,287,199</b>	<b>FY 03</b>	<b>\$35,811,832</b>	<b>FY 04</b>	<b>\$40,362,529</b>	<b>FY 05</b>	<b>\$47,618,974</b>
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**Fund: Environmental Protection Trust (0489-02)**

Sources: Moneys or property donated, bequeathed, devised, or conditionally granted (legal settlements) to the department and all interest. Moneys received directly or derived from the sale of such property shall be deposited in this fund (§39-107C).

Uses: To carry out the terms and conditions of such donation, bequest, devise or grant. There have been no expenditures from this fund in the last five years.

Budget Unit: DQAK (Cont) (245) Environmental Protection Trust

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$0	\$0

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**Fund: Bunker Hill Trust (0511-00)**

Sources: Receipts that are the result of consent decree declarations between the State of Idaho and settling defendants involved in the Bunker Hill Mine cleanup. The monies shall be held by the State as a trust fund which will be invested and accrue interest to the trust fund.

Uses: The Governor, or his designee, shall be the trustee of the fund and direct expenditures. The monies shall be utilized to fund blood lead screening and house dust activities or other institutional control activities for the benefit of human health and the environment within the Bunker Hill Superfund Site in Shoshone County. Actual expenditures include encumbrances.

Budget Unit: DQAE(245) Waste Management and Remediation

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$150,000	\$161,282	\$175,000	\$450,000	\$118,000

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**Fund: Wastewater Facility Loan (0529-00)**

Sources: Surplus moneys in the Wastewater Facility Loan Fund, as established in section 39-3629, Idaho Code, shall be invested by the State Treasurer in the manner provided for idle state moneys in the state treasury under §67-1210, Idaho Code. Interest received on all such investments shall be paid into the Wastewater Facility Loan Fund. The fund shall have paid into it:

1. Federal funds which are received by the state to provide for wastewater facility loans together with required state matching funds coming from a portion of the moneys in the Water Pollution Control Fund as established in §39-3628, Idaho Code. (Note: the Water Pollution Control Fund is perpetually appropriated to provide the required matching share of federal capitalization grants to capitalize the Wastewater Facility Loan Fund, 39-3630(6));
2. All donations and grants from any source;
3. All principal and interest repayments of loans; and
4. Any other moneys which may hereafter be provided by law.

Uses: Moneys in the Wastewater Facility Loan Fund are perpetually appropriated to provide loans and other forms of financial assistance authorized under Title VI of the Federal Water Quality Act of 1987, P.L. 100-4, to any municipality for construction of sewage treatment works. Funds are subject to annual federal and state appropriation and applicable federal limitations for operation of the Wastewater Facility Loan Program. Loan disbursements are part of a revolving fund and are not considered as expenditures.

Budget Unit: DQAF (Cont) (245) Drinking Water & Wastewater Continuous

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$0	\$0

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**Fund: Drinking Water Loan (0532-00)**

Sources: The Drinking Water Loan Fund (39-7602) shall have paid into it federal funds which are received by the State to provide for drinking water loans to public water systems together with the required State matching funds. (Note: The Water Pollution Control Fund is perpetually appropriated to provide the required matching share of federal capitalization grants to capitalize the Drinking Water Loan Fund (§39-3630(7)). Other fund sources include all principal and interest payments of loans made pursuant to Idaho Code, Title 39, Chapter 76, donations and grants from any source, and any moneys which may otherwise be provided by law.

Surplus moneys in the Drinking Water Loan Fund shall be invested by the State Treasurer in the manner for idle state moneys in the state treasury as provided by section 67-1210, Idaho Code. Interest received on all such investments shall be paid into the Drinking Water Loan Fund.

Uses: Moneys in the Drinking Water Loan Fund are perpetually appropriated for the purpose of making low-cost loans to communities across Idaho for upgrades and improvements to their drinking water systems. Loan disbursements are not considered as expenditures.

Budget Unit: DQAF (Cont) (245) Drinking Water & Wastewater Continuous

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Department of Environmental Quality Grand Total				
FY 01 \$35,054,529	FY 02 \$44,383,169	FY 03 \$38,035,999	FY 04 \$42,750,292	FY 05 \$49,794,837

## Department of Fish and Game

### Fund: Fish and Game (0050-00)

Sources: All moneys received from the sale of hunting, fishing and trapping licenses, tags and permits (except as provided by §36-111, set-aside account), or from any other source connected with the administration of the provisions of the Idaho Fish and Game Code or any law or regulation for the protection of wildlife, including the sale of predatory animal furs, are credited to the Fish and Game Fund (§36-107).

All revenue received from the sale of property, either owned by the Commission or that which has been confiscated, is deposited into the Fish and Game Fund.

Moneys received from private individuals, businesses or foundations for specific projects (e.g. Idaho Power Company for anadromous hatchery operations) are deposited into the Fish and Game Fund. These funds are not "donated" funds and are designated as "Fish and Game Fund (Other)" in the budget system.

All moneys received from the federal government for the administration of any aspect of the Fish and Game laws. (§36-110). These funds are designated as "Fish and Game Fund (Federal)" in the budget system.

Uses: The money from this fund is used to enforce and administer the fish and game laws in Idaho and to perpetuate and manage Idaho's wildlife resources (§36-107). An annual report is published on each fiscal year's operations.

Federal moneys in this fund are used to administer various aspects of the Fish and Game laws within the limits set in each grant, contract, or agreement with a federal agency. Federal Aid for Wildlife and Fisheries Restoration is administered by the U.S. Fish and Wildlife Service of the Department of the Interior. These funds require a 25 percent state match. Uses of other federal funds include the monitoring, research, and artificial propagation of anadromous fish, wildlife habitat protection and development, and the research of various wildlife species including those listed as threatened and endangered (§36-110).

Although, the Department reports actual expenditures at the fund-detail level for budgeting purposes, the State Controller controls Fish and Game expenditures at the fund level. Revenues from licenses, federal and other sources are commingled in the actual expenditures reported by STARS.

Budget Unit: FGAA(260) Administration

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$9,375,140	\$10,189,199	\$10,447,443	\$10,561,074	\$12,560,979

Budget Unit: FGAB(260) Enforcement

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$6,740,128	\$7,826,185	\$7,993,863	\$8,428,756	\$8,697,785

Budget Unit: FGAC(260) Fisheries

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$18,811,242	\$21,206,340	\$23,294,479	\$23,759,073	\$22,073,626

Budget Unit: FGAD(260) Wildlife

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$9,073,122	\$10,635,732	\$11,302,171	\$11,609,604	\$12,832,046

Budget Unit: FGAE(260) Information and Education

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,234,392	\$2,466,878	\$2,640,384	\$2,644,299	\$2,938,060

Budget Unit: FGAF(260) Engineering

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$726,438	\$909,892	\$974,600	\$829,361	\$832,406

Budget Unit: FGAG(260) Natural Resource Policy

<b>FY 01</b> \$1,597,105	<b>FY 02</b> \$2,987,962	<b>FY 03</b> \$2,000,506	<b>FY 04</b> \$2,540,927	<b>FY 05</b> \$2,665,854
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Budget Unit: FGAH(260) Winter Feeding and Habitat Improvement

<b>FY 01</b> \$949,406	<b>FY 02</b> \$1,022,432	<b>FY 03</b> \$1,009,452	<b>FY 04</b> \$1,025,844	<b>FY 05</b> \$975,788
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**Total Fish and Game Fund (0050-00)**

<b>FY 01</b> \$49,506,974	<b>FY 02</b> \$57,244,621	<b>FY 03</b> \$59,662,900	<b>FY 04</b> \$61,398,937	<b>FY 05</b> \$63,576,544
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**Fund: Fish and Game Set-aside (0051-00)**

Sources: The moneys received in the Fish and Game Set-aside Fund come from specific license, tag or permit fees and donations. The budget system differentiates "Fish and Game Set-Aside Fund (Licenses)" from "Fish and Game Set-Aside (Other)". Revenues from meat processing fines, the tax check-off and license plate sales are recording in the "Other" category and are reported separately for budgeting purposes. The Statewide Accounting and Reporting System (STARS) does not make the revenue distinction in the expenditure record. Reported expenditures include all set-asides.

Uses:

1. Land Acquisition and Habitat Improvement:  
\$2.00 from each major combination and hunting license sold is used to acquire access or rehabilitate big game, upland bird or waterfowl habitat [§36-111(b), §36-406(f)].
2. Salmon and Steelhead Tag:  
\$4 from each salmon and steelhead permit sold is used to acquire or rehabilitate salmon and steelhead fishing access and habitat [§36-111(a), §36-406(f)]
3. Winter Feeding & Depredation:  
\$1.50 from each deer, elk and antelope tag sold [§36-111(c), §36-406(f)], of which 75 cents shall go to winter feeding and 75 cents to depredation prevention and control.
4. Non-game Program:
  - a) Every individual who has a refund due and payable for overpayment of state income taxes may designate all or any portion thereof to be deposited in the non-game fund [§36-111(d)] for support of the nongame program (§49-417).
  - b) There are three Idaho wildlife special licenses plates. In addition to the regular registration fees, applicants are charged \$35 for the initial issuance of the plates and \$25 for annual renewal. Ten dollars of the initial fee and ten dollars of the renewal fee are deposited to the state highway account. The remaining donation of \$25 of the \$35 plate fee and \$15 of the \$25 renewal fee is earmarked as follows: bluebird plate, \$25 and \$15 to non-game programs; elk plate, \$1.25 and .75 to the wildlife disease laboratory and remainder to non-game programs; and cutthroat plate, \$2.50 and \$1.25 to Parks and Recreation for non-motorized boating access and remainder to non-game programs. Sample license plates may be purchased from the Idaho Transportation Department for a one-time fee of \$30 of which \$20 is deposited for non-game programs.

Budget Unit: FGAA(260) Administration

<b>FY 01</b> \$7,561	<b>FY 02</b> \$4,750	<b>FY 03</b> \$4,265	<b>FY 04</b> \$16,198	<b>FY 05</b> \$5,854
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Budget Unit: FGAB(260) Enforcement

<b>FY 01</b> \$7,496	<b>FY 02</b> \$9,761	<b>FY 03</b> \$9,793	<b>FY 04</b> \$10,290	<b>FY 05</b> \$11,566
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Budget Unit: FGAC(260) Fisheries

<b>FY 01</b> \$157,140	<b>FY 02</b> \$302,522	<b>FY 03</b> \$369,274	<b>FY 04</b> \$436,558	<b>FY 05</b> \$462,160
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Budget Unit: FGAD(260) Wildlife

<b>FY 01</b> \$542,426	<b>FY 02</b> \$590,439	<b>FY 03</b> \$542,145	<b>FY 04</b> \$667,956	<b>FY 05</b> \$868,555
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Budget Unit: FGAE(260) Information and Education

<b>FY 01</b> \$144,328	<b>FY 02</b> \$172,223	<b>FY 03</b> \$158,959	<b>FY 04</b> \$132,975	<b>FY 05</b> \$226,495
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Budget Unit: FGAG(260) Natural Resource Policy

<b>FY 01</b> \$10,026	<b>FY 02</b> \$13,394	<b>FY 03</b> \$33,910	<b>FY 04</b> \$56,897	<b>FY 05</b> \$180,044
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Budget Unit: FGAH(260) Winter Feeding and Habitat Improvement

<b>FY 01</b> \$471,684	<b>FY 02</b> \$1,345,419	<b>FY 03</b> \$768,186	<b>FY 04</b> \$1,030,341	<b>FY 05</b> \$803,382
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**Total Fish and Game Set-aside Fund (0051-00)**

<b>FY 01</b> \$1,340,661	<b>FY 02</b> \$2,438,509	<b>FY 03</b> \$1,886,532	<b>FY 04</b> \$2,351,215	<b>FY 05</b> \$2,558,055
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**Fund: Fish and Game Primary Depredation (0055-01)**

Sources: This fund receives an annual transfer of \$200,000 from the Fish and Game Fund (0050). Any unspent balances at year's end is returned to the Fish and Game Fund (\$36-114 and \$36-1108).

Note: Effective July 1, 2005, SB1171a repealed §36-114 and combined the Big Game Primary Depredation Account and Big Game Secondary Depredation Account into two new funds to be known as the Nonexpendable Big Game Depredation Fund and the Expendable Big Game Depredation Fund. The legislation put \$2.25 million from the Secondary Depredation Account into the Nonexpendable Big Game Depredation Fund. Interest earnings will be annually transferred to the Expendable Big Game Depredation Fund from which all depredation payments will now be made. The annual cash transfer of \$200,000 formerly made to the Primary Depredation Account from the Fish and Game Fund will be made to the Expendable Big Game Depredation Fund which retains its interest. Any unspent balances at year's end will not be returned to the Fish and Game Fund. The first \$100,000 of unspent and unencumbered balances of the Expendable Big Game Depredation Fund in excess of \$750,000 will be distributed to the Habitat Improvement Set-aside Fund and any remainder will be distributed to the Animal Damage Control Fund (§36-115).

Uses: Payment for depredation to crops for damages caused by wildlife up to \$9,000 per claim (\$1,000 deductible). Limited to damages caused by antelope, elk, deer and moose. See note under sources.

Budget Unit: FGAH(260) Winter Feeding and Habitat Improvement

<b>FY 01</b> \$52,269	<b>FY 02</b> \$92,842	<b>FY 03</b> \$64,750	<b>FY 04</b> \$86,815	<b>FY 05</b> \$61,685
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Budget Unit: FGAI(260) Administration

<b>FY 01</b> \$138	<b>FY 02</b> \$48	<b>FY 03</b> \$84	<b>FY 04</b> \$130	<b>FY 05</b> \$106
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**Total Fish and Game Primary Depredation Fund (0055-01)**

<b>FY 01</b> \$52,407	<b>FY 02</b> \$92,890	<b>FY 03</b> \$64,834	<b>FY 04</b> \$86,945	<b>FY 05</b> \$61,790
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**Fund: Fish and Game Secondary Depredation (0055-02)**

Sources: Beginning in 1991, the legislature appropriated \$1 million from the General Fund and from the net proceeds of a non-refundable \$5.00 controlled hunt fee, an amount equal to \$250,000 less the amount of interest earned was transferred annually from the Fish and Game Fund (§36-115b) to a maximum cap of \$1,250,000. After the cap was reached in 1998, the controlled hunt fees were no longer deposited to this fund. The principal of \$2,250,000 has been deposited to a separate non-expendable fund 0531 and only the interest earnings are expendable. The legislature may appropriate other moneys into the fund as well. See §36-115 and §36-1108c.

Note: Effective July 1, 2005, SB1171a repealed §36-114 and combined the Big Game Primary Depredation Account and Big Game Secondary Depredation Account into two new funds to be known as the Nonexpendable Big Game Depredation Fund and the Expendable Big Game Depredation Fund. The legislation put \$2.25 million from the Secondary Depredation Account into the Nonexpendable Big Game Depredation Fund. Interest earnings will be annually transferred to the Expendable Big Game Depredation Fund from which all depredation payments will now be made. The annual cash transfer of \$200,000 formerly made to the Primary Depredation Account from the Fish and Game Fund will be made to the Expendable Big Game Depredation Fund which retains its interest. Any unspent balances at year's end will not be returned to the Fish and Game Fund. The first \$100,000 of unspent and unencumbered balances of the Expendable Big Game Depredation Fund in excess of \$750,000 will be distributed to the Habitat Improvement Set-aside Fund and any remainder will be distributed to the Animal Damage Control Fund (§36-115).

Uses: Pay claims for crop damages caused by antelope, elk, deer or moose in excess of \$10,000 per occurrence. Also, pay for livestock losses due to black bears and mountain lions. Interest earnings exceeding an ending balance of \$750,000 (accounting for \$2,250,000 in the non-expendable trust) must be transferred to the Habitat Improvement Set-aside (§36-111(b)) and used for habitat rehabilitation (§36-115). See note under sources.

Budget Unit: FGAH(260) Winter Feeding and Habitat Improvement

<b>FY 01</b>	<b>\$61,135</b>	<b>FY 02</b>	<b>\$1,572</b>	<b>FY 03</b>	<b>\$15,677</b>	<b>FY 04</b>	<b>\$25,153</b>	<b>FY 05</b>	<b>\$20,418</b>
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Budget Unit: FGAI(260) Administration

<b>FY 01</b>	<b>\$16</b>	<b>FY 02</b>	<b>\$13</b>	<b>FY 03</b>	<b>\$15</b>	<b>FY 04</b>	<b>\$33</b>	<b>FY 05</b>	<b>\$32</b>
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**Total Fish and Game Secondary Depredation Fund (0055-02)**

<b>FY 01</b>	<b>\$61,151</b>	<b>FY 02</b>	<b>\$1,585</b>	<b>FY 03</b>	<b>\$15,692</b>	<b>FY 04</b>	<b>\$25,186</b>	<b>FY 05</b>	<b>\$20,449</b>
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**Fund: Fish and Game Expendable Trust (0524-00)**

Sources: Any money or real or personal property donated, bequeathed, devised or granted (§36-108). No restrictions on principal or interest amount. Both can be expended.

Uses: Moneys donated are to be used as stated in the conditions of the donation (§36-108).

Budget Unit: FGAA(260) Administration

<b>FY 01</b>	<b>\$867</b>	<b>FY 02</b>	<b>\$23,530</b>	<b>FY 03</b>	<b>\$991</b>	<b>FY 04</b>	<b>\$8,871</b>	<b>FY 05</b>	<b>(\$5,513)</b>
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Budget Unit: FGAB(260) Enforcement

<b>FY 01</b>	<b>\$14,004</b>	<b>FY 02</b>	<b>\$37,671</b>	<b>FY 03</b>	<b>\$59,883</b>	<b>FY 04</b>	<b>\$42,050</b>	<b>FY 05</b>	<b>\$20,045</b>
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Budget Unit: FGAC(260) Fisheries

<b>FY 01</b>	<b>\$110,103</b>	<b>FY 02</b>	<b>\$108,439</b>	<b>FY 03</b>	<b>\$57,466</b>	<b>FY 04</b>	<b>\$41,614</b>	<b>FY 05</b>	<b>\$253,524</b>
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Budget Unit: FGAD(260) Wildlife

<b>FY 01</b>	<b>\$352,310</b>	<b>FY 02</b>	<b>\$554,869</b>	<b>FY 03</b>	<b>\$372,139</b>	<b>FY 04</b>	<b>\$445,904</b>	<b>FY 05</b>	<b>\$460,530</b>
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Budget Unit: FGAE(260) Information and Education

<b>FY 01</b> \$10,186	<b>FY 02</b> \$5,096	<b>FY 03</b> \$372	<b>FY 04</b> \$15,208	<b>FY 05</b> \$32,728
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**Total Fish and Game Expendable Trust Fund (0524-00)**

<b>FY 01</b> \$487,470	<b>FY 02</b> \$729,604	<b>FY 03</b> \$490,852	<b>FY 04</b> \$553,647	<b>FY 05</b> \$761,315
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**Fund: Non-Expendable Trust (0530-00)**

Sources: Any money or real or personal property donated, bequeathed, devised or granted (§36-109).  
Restrictions placed on expending only the interest amounts. Principal amount to stay intact and not expended.

Uses: Moneys donated are to be used as stated in the conditions of the donation (§36-109).

Budget Unit: FGAA(260) Administration

<b>FY 01</b> \$215	<b>FY 02</b> \$223	<b>FY 03</b> \$224	<b>FY 04</b> \$369	<b>FY 05</b> (\$261)
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Budget Unit: FGAC(260) Fisheries

<b>FY 01</b> \$23,236	<b>FY 02</b> \$423	<b>FY 03</b> \$0	<b>FY 04</b> \$9,215	<b>FY 05</b> \$24,183
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Budget Unit: FGAD(260) Wildlife

<b>FY 01</b> \$8,494	<b>FY 02</b> \$10,115	<b>FY 03</b> \$6,962	<b>FY 04</b> \$11,035	<b>FY 05</b> \$11,383
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**Total Non-Expendable Trust Fund (0530-00)**

<b>FY 01</b> \$31,945	<b>FY 02</b> \$10,762	<b>FY 03</b> \$7,187	<b>FY 04</b> \$20,620	<b>FY 05</b> \$35,304
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**Department of Fish and Game Grand Total**

<b>FY 01</b> \$51,480,608	<b>FY 02</b> \$60,517,971	<b>FY 03</b> \$62,127,996	<b>FY 04</b> \$64,436,551	<b>FY 05</b> \$67,013,458
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## Endowment Fund Investment Board

### Fund: Miscellaneous Revenue (0349-00)

Sources: The Endowment Fund Investment Board invests certain balances of the State Insurance Fund.

Uses: Earnings pay for the administrative costs of managing the State Insurance Fund portion of the Board's portfolio. This constituted approximately 24% of the Board's investments in FY 2004. Note that expenditures prior to the FY 2001 Endowment reform were recorded in the Executive Office of the Governor.

Budget Unit: LABA(322) Endowment Fund Investment Board

<b>FY 01</b> \$145,389	<b>FY 02</b> \$155,415	<b>FY 03</b> \$135,692	<b>FY 04</b> \$129,848	<b>FY 05</b> \$132,768
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### Fund: Endowment Administrative (0482-70)

Sources: Earnings from the investment of the permanent endowments, earnings from the investment of the endowment earnings reserves, earnings from timber sales, earnings from range and cottage site leases, and earnings on interest from timber sales are placed into the earnings reserve. Before endowment reform in 2000, an amount not to exceed 10% of the moneys received by the Department of Lands from the sale of grazing leases, recreation site leases, timber sales, cropland leases, and commercial leases constituted a special fund to be used for administrative costs.

Uses: The endowment administrative funds are a subset of the earning reserve funds and are used to pay for the administrative costs of managing the public school endowment and pooled investment portions of the Board's portfolio. The endowments constitute approximately 76% of the Board's investments. Amendments to the Idaho State Constitution (HJR 8 of 1998) approved by popular vote and legislation (HB 643 of 1998) effective July 1, 2000 allowed the legislature to appropriate administrative costs of the permanent endowments from the endowment earnings (public school §33-902A, penitentiary §20-102A, university §33-2909A, scientific school §33-2911A, agricultural college §33-2913A, normal school §33-3301A, mental hospital §66-1101A, and charitable institutions §66-1104). The legislature provides a fixed appropriation to the Endowment Fund Investment Board for the salaries and operating costs of the staff and the legislature provides a continuous appropriation for external investment costs. Separate statutory changes to the Capitol Endowment §67-1610 and §67-1611 (previously public buildings §76-5780) did not specify administrative uses by the Endowment Fund Investment Board.

Budget Unit: LABA(322) Endowment Fund Investment Board

<b>FY 01</b> \$401,357	<b>FY 02</b> \$410,474	<b>FY 03</b> \$398,610	<b>FY 04</b> \$414,712	<b>FY 05</b> \$350,734
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Budget Unit: LABB (Cont) (322) Endowment Fund Investment Board

<b>FY 01</b> \$1,327,421	<b>FY 02</b> \$3,215,995	<b>FY 03</b> \$2,528,072	<b>FY 04</b> \$2,178,455	<b>FY 05</b> \$2,603,623
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### Total Endowment Administrative Fund (0482-70)

<b>FY 01</b> \$1,728,778	<b>FY 02</b> \$3,626,469	<b>FY 03</b> \$2,926,682	<b>FY 04</b> \$2,593,167	<b>FY 05</b> \$2,954,357
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### Endowment Fund Investment Board Grand Total

<b>FY 01</b> \$1,874,166	<b>FY 02</b> \$3,781,884	<b>FY 03</b> \$3,062,374	<b>FY 04</b> \$2,723,015	<b>FY 05</b> \$3,087,125
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## Department of Lands

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Department-wide administration. Fire protection of state and private forest & range lands. Technical assistance to private forest landowners. Statewide administration of Forest Practices Act. Administration of navigable waters and lake beds statewide. Endangered Species Programs.

Budget Unit: LAAB(320) Support Services

<b>FY 01</b>	<b>\$945,610</b>	<b>FY 02</b>	<b>\$825,162</b>	<b>FY 03</b>	<b>\$685,391</b>	<b>FY 04</b>	<b>\$863,602</b>	<b>FY 05</b>	<b>\$854,664</b>
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Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$1,071,179</b>	<b>FY 02</b>	<b>\$914,528</b>	<b>FY 03</b>	<b>\$1,035,049</b>	<b>FY 04</b>	<b>\$1,045,865</b>	<b>FY 05</b>	<b>\$1,117,892</b>
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Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$891,128</b>	<b>FY 02</b>	<b>\$888,242</b>	<b>FY 03</b>	<b>\$722,585</b>	<b>FY 04</b>	<b>\$677,622</b>	<b>FY 05</b>	<b>\$755,251</b>
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Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b>	<b>\$2,246,525</b>	<b>FY 02</b>	<b>\$2,082,646</b>	<b>FY 03</b>	<b>\$1,955,795</b>	<b>FY 04</b>	<b>\$1,893,945</b>	<b>FY 05</b>	<b>\$2,108,517</b>
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Budget Unit: LAAK(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$38,265</b>	<b>FY 02</b>	<b>\$18,823</b>	<b>FY 03</b>	<b>\$1,296</b>	<b>FY 04</b>	<b>\$8,500</b>	<b>FY 05</b>	<b>\$8,400</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$5,192,707</b>	<b>FY 02</b>	<b>\$4,729,400</b>	<b>FY 03</b>	<b>\$4,400,115</b>	<b>FY 04</b>	<b>\$4,489,534</b>	<b>FY 05</b>	<b>\$4,844,724</b>
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### Fund: Interagency Billing and Receipts (0075-01)

Sources: Receipts from miscellaneous equipment sales, copies, and employee rentals.

Uses: Receipts are used for supporting services.

Budget Unit: LAAB(320) Support Services

<b>FY 01</b>	<b>\$5,400</b>	<b>FY 02</b>	<b>\$39,679</b>	<b>FY 03</b>	<b>\$4,512</b>	<b>FY 04</b>	<b>\$4,443</b>	<b>FY 05</b>	<b>\$6,601</b>
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### Fund: Land Appraisal and Survey Fees (0075-02)

Sources: Receipts from land appraisal fees.

Uses: Receipts provide funding for additional land appraisals in the lands, range, and mineral resource programs.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$37,484</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$5,875</b>	<b>FY 04</b>	<b>\$8,400</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Scaling Practices (0075-04)**

Sources: The State Board of Scaling Practices levies an assessment on the scale of all forest products harvested within the state in an amount not to exceed 20 cents per thousand board feet, provided that no such assessment is levied more than once on any forest product (§38-1209)

Uses: The moneys from this fund are used to operate the State Board of Scaling Practices program.

Budget Unit: LAAF(320) Scaling Practices

<b>FY 01</b>	<b>\$291,392</b>	<b>FY 02</b>	<b>\$237,261</b>	<b>FY 03</b>	<b>\$196,130</b>	<b>FY 04</b>	<b>\$179,781</b>	<b>FY 05</b>	<b>\$184,840</b>
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**Fund: State Scaling Operations (0075-05)**

Sources: The State Board of Land Commissioners requires that timber purchased from state lands be scaled for accounting purposes. Timber sale purchasers pay \$4.75 per thousand board foot of logs and .03 cents per lineal foot for cedar poles to fund this requirement. The rate is set by State Board of Land Commissioners.

Uses: The collected sum is used to pay the salaries and expenses for the scaling of state timber sales (§58-415).

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$1,017,578</b>	<b>FY 02</b>	<b>\$1,027,722</b>	<b>FY 03</b>	<b>\$967,628</b>	<b>FY 04</b>	<b>\$1,036,130</b>	<b>FY 05</b>	<b>\$1,003,311</b>
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**Fund: Fire Pre-Suppression (0075-06)**

Sources: Moneys accruing or received from the Forest Protection Fund Tax Roll (0075-16) after refunds and after distributions to the Timber Protective Associations under the provisions of §38-111, §38-112, and §38-130.

Uses: Department costs of fire presuppssion activities on state and privately owned property.

Budget Unit: LAAA(320) Support Services

<b>FY 01</b>	<b>\$582,840</b>	<b>FY 02</b>	<b>\$530,510</b>	<b>FY 03</b>	<b>\$456,298</b>	<b>FY 04</b>	<b>\$437,297</b>	<b>FY 05</b>	<b>\$445,878</b>
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Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b>	<b>\$2,530,450</b>	<b>FY 02</b>	<b>\$2,773,802</b>	<b>FY 03</b>	<b>\$2,477,966</b>	<b>FY 04</b>	<b>\$2,071,774</b>	<b>FY 05</b>	<b>\$2,711,528</b>
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**Total Fire Pre-Suppression Fund (0075-06)**

<b>FY 01</b>	<b>\$3,113,290</b>	<b>FY 02</b>	<b>\$3,304,311</b>	<b>FY 03</b>	<b>\$2,934,264</b>	<b>FY 04</b>	<b>\$2,509,071</b>	<b>FY 05</b>	<b>\$3,157,406</b>
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**Fund: Photo & Map Sales, GIS Receipts (0075-07)**

Sources: 1) Sale of aerial photos, orthophotos, maps and map data (0075-07). 2) Moneys collected from the sale of digital geographic information and from geographic information system (GIS) work performed for other agencies (0075-71).

Uses: 1) Pay for materials or products produced by contractors from Department materials that are resold by the Department, such as aerial photo prints. 2) GIS receipts are used by the GIS unit to supplement personnel and operating costs.

Budget Unit: LAAA(320) Support Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Dredge & Placer Mining Administration and Reclamation (0075-08)**

Sources: In order to obtain a permit to conduct dredge or placer mining operations, an applicant must file an initial surety bond with the Director of the Idaho State Board of Land Commissioners (§47-1317). Failure of permit holder to comply with the requirements of the Dredge and Placer Mining Act will result in forfeiture of the bond as outlined in §47-1319.

Uses: All application fees and bonds forfeited are perpetually appropriated to this fund to be administered by the Board of Land Commissioners for administration (0075-08) and restoration (0075-09) of such lands and water courses damaged in dredge or other placer mining operations.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$25,407</b>	<b>FY 02</b>	<b>\$4,922</b>	<b>FY 03</b>	<b>\$503</b>	<b>FY 04</b>	<b>\$970</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Surface Mining Reclamation and Administration (0075-10)**

Sources: Prior to conducting any surface mining operations on a mine parcel covered by an approved reclamation plan, an operation shall submit to the Board a bond meeting the requirements of §47-1512.

Uses: Sums recovered from bond forfeitures are to be used to reclaim affected lands (0075-10) and to administer the Surface Mining Act (0075-18) is used to account for surface mining administration. This fund may also be used to expend funds transferred from the Reclamation Fund (0075-54) or Cyanidation Closure Fund as needed (§47-1513).

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$36,099</b>	<b>FY 02</b>	<b>\$77,021</b>	<b>FY 03</b>	<b>\$249</b>	<b>FY 04</b>	<b>\$6,812</b>	<b>FY 05</b>	<b>\$38</b>
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**Fund: Forest Practices Administration (0075-11)**

Sources: Forest land owners assessments received or accruing under §38-134 and §38-122.

Uses: Administration and enforcement of the Forest Practices Act (§38-1305). The Forest Practices Act encourages forest practices that maintain and enhance the forest resources within the State of Idaho.

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$384,853</b>	<b>FY 02</b>	<b>\$452,246</b>	<b>FY 03</b>	<b>\$304,243</b>	<b>FY 04</b>	<b>\$282,962</b>	<b>FY 05</b>	<b>\$420,442</b>
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**Fund: Forest and Range Conservation (0075-12)**

Sources: This fund is composed of money donated by private industry and is commonly called the "Keep Idaho Green" fund.

Uses: The money from this fund is used for highway sign painting programs and other forms of fire prevention education.

Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b>	<b>\$6,750</b>	<b>FY 02</b>	<b>\$4,500</b>	<b>FY 03</b>	<b>\$3,607</b>	<b>FY 04</b>	<b>\$6</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Forest Pest (0075-13)**

Sources: Moneys received or accruing under §38-604.

Uses: Special forest pest control projects approved by the State Board of Land Commissioners.

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$201,751</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Oil and Gas Conservation (0075-14)**

Sources: A tax is levied on all oil and gas products, saved and sold or transported from the premises in Idaho where produced, not to exceed 5 mills per barrel of oil or per 50,000 cubic feet of gas. The exact amount of the tax is fixed by the Oil and Gas Conservation Commission (§47-330).

Uses: The moneys from this account are used by the Oil and Gas Conservation Commission in the administration of the Oil and Gas Conservation Act.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$0	\$0

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**Fund: Forest Practices Rehabilitation (0075-15)**

Sources: All moneys received or accruing under §38-1313.

Uses: Rehabilitation of lands damaged by a forest practice that is not repaired following the serving of a notice of violation.

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$392	\$2,266	\$2,265	\$1,667	\$154

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**Fund: Forest Protection Tax Roll (0075-16)**

Sources: Land owner assessments paid for fire protection under §38-111 and §38-112.

Uses: Funds are used for refunds, transferred to the Timber Protective Associations, and are transferred to the Fire Pre-Suppression Fund to pay for protection costs.

Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$168,473	\$188,442	\$188,400	\$194,383	\$195,800

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**Fund: Mapping Cooperatives (0075-19)**

Sources: This fund is used to pay costs of cooperative (jointly funded) mapping projects where several agencies are sharing the cost but the Department is administering the project. The Department's share of the cost comes from a regular operating fund.

Uses: The fund is used to account for the other agencies' share of the jointly funded project when the Department is the administrator of the cooperative project.

Budget Unit: LAAA(320) Support Services

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$0	\$0

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**Fund: Hazard Management (0075-20)**

Sources: Moneys paid to the state under any contract whereby the state assumes the management and reduction of any fire hazard for the protection of forest resources (§38-408).

Uses: To treat slash hazard on areas where the state has assumed management of fire hazard.

Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$882,534	\$795,508	\$766,161	\$628,204	\$792,580

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**Fund: Abandoned Mine Reclamation (0075-35)**

Sources: Revenue for the Abandoned Mine Reclamation Fund is derived from a portion of the 1% profit tax on Idaho mining operations. The Mine Tax was initially set at 3% in 1935, then was lowered to 2% in 1972 and lowered again in 2002 to 1%. All collections accrued to the General Fund from inception in 1935 until 1999. Beginning July 1 of 1999 (HB 84), one-third of the revenues accrued to the Abandoned Mine Reclamation Fund and the other two-thirds accrued to the General Fund. Furthermore, the distribution was amended in 2005 to revise the distribution of taxes imposed on mining operations that include a cyanidation facility so that one third of those revenues accrue to the Abandoned Mine Reclamation Fund, one third of those revenues accrue to the General Fund and one third of those revenues accrue to the Cyanidation Facility Closure Fund (§47-1206).

Uses: Used for the reclamation of lands affected by mining operations (§47-1703). Any unencumbered and unexpended balance of this account remaining at the end of a fiscal year shall not lapse but shall be carried forward for the purposes of Title 47, Chapter 17 until expended or until modified by subsequent statute. Expenditure of funds from the abandoned mine reclamation account shall reflect the following priorities in the order stated (47-1707): (1) The protection of public health, safety, and general welfare from the adverse effects of past hardrock mining practices. (2) The restoration of land and water resources previously degraded by the adverse effects of past hardrock mining practices.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$47,827</b>	<b>FY 02</b>	<b>\$102,595</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: LAAM(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$16,905</b>	<b>FY 04</b>	<b>\$26,048</b>	<b>FY 05</b>	<b>\$60,010</b>
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**Total Abandoned Mine Reclamation Fund (0075-35)**

<b>FY 01</b>	<b>\$47,827</b>	<b>FY 02</b>	<b>\$102,595</b>	<b>FY 03</b>	<b>\$16,905</b>	<b>FY 04</b>	<b>\$26,048</b>	<b>FY 05</b>	<b>\$60,010</b>
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**Fund: Slash Holdback Suspense (0075-40)**

Sources: Bond or money held in lieu of a bond paid by logging contractors to guarantee hazards associated with logging are adequately treated (§38-408).

Uses: Forfeited moneys are transferred to the Hazard Management Fund and are used for fire hazard reduction programs and regulations in the protective districts where collected (§38-401 through §38-410).

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Road Maintenance (0075-61)**

Sources: Moneys collected from state timber purchasers.

Uses: The collected sums are used to pay for maintenance and special projects on roads providing access to timber land.

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$629,461</b>	<b>FY 02</b>	<b>\$698,050</b>	<b>FY 03</b>	<b>\$644,048</b>	<b>FY 04</b>	<b>\$956,379</b>	<b>FY 05</b>	<b>\$1,003,140</b>
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**Fund: Idaho Timber License Plate (0075-70)**

Sources: Idaho timber special license plates may be purchased for \$35 and renewed annually for \$25. A twenty-five dollar (\$25) fee for initial issuance and a fifteen dollar (\$15) fee for renewal of each set is deposited to the Idaho Timber License Plate Fund (§49-417A). Sample Idaho timber plates may be purchased for \$30 of which \$20 is deposited to the Timber Plate Fund.



Uses: Funds are to be directed by the state board of land commissioners for educational efforts upon recommendations developed jointly by the department of lands and the Idaho forest products commission (§49-417A(5)). Such efforts may include signs or other appropriate means designed to help build public understanding of restoration of the management and conservation of forest resources on public and private lands in Idaho.

Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$30,672</b>	<b>FY 02</b>	<b>\$79,142</b>	<b>FY 03</b>	<b>\$51,683</b>	<b>FY 04</b>	<b>\$63,785</b>	<b>FY 05</b>	<b>\$58,349</b>
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### **Fund: Hazardous Waste Cleanup (0075-91)**

Sources: Moneys recovered from judgments or settlements against individuals found guilty of dumping or creating hazardous wastes on state owned lands.

Uses: The fund is used to defray the cost of small scale hazardous waste cleanup operations on state owned lands.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### **Fund: Fire Suppression Deficiency (0076-00)**

Sources: Three percent of the hazard reduction payments (§38-122) and any funds the Legislature may appropriate to cover the issuance of deficiency warrants authorized by the State Board of Land Commissioners for the costs of emergency fire suppression (§38-114, §38-131, §38-131A).

Uses: Warrants are drawn against this fund to defray the expenses of emergency fire suppression on lands protected by the state (§38-114). Used for the management and reduction of any fire hazard and for the protection of forest resources. Approximately \$100,000 of seed monies for fire suppression are appropriated from this fund annually.

Budget Unit: LAAH (Cont) (320) Forest and Range Fire Protection

<b>FY 01</b>	<b>\$15,380,264</b>	<b>FY 02</b>	<b>\$6,227,738</b>	<b>FY 03</b>	<b>\$4,753,254</b>	<b>FY 04</b>	<b>\$11,583,434</b>	<b>FY 05</b>	<b>\$3,947,380</b>
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### **Fund: Emergency Relief (0232-00)**

Sources: Federal Emergency Management Agency (FEMA) monies passed through the Idaho Bureau of Disaster Services.

Uses: Reimbursement for time and travel statewide related to flooding or drought issues.

Budget Unit: LAAZ (Cont) (320) Disaster Subgrant

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### **Fund: Pest Control Deficiency (0331-00)**

Sources: Money the Legislature may appropriate to cover the issuance of deficiency warrants authorized by the State Board of Land Commissioners to pay the costs of emergency pest control projects (§38-602).

Uses: Warrants are drawn against this account to defray the expenses of emergency pest control projects.

Budget Unit: LAAJ (Cont) (320) Forest Resources Management- Deficiency

<b>FY 01</b>	<b>\$250,000</b>	<b>FY 02</b>	<b>\$2,565,918</b>	<b>FY 03</b>	<b>\$552,017</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Land and Building Rental (0425-01)**

Sources: The 40 or so individual users who are owners or lessees in the Pilgrim Cove Subdivision on Payette Lake, McCall, Idaho. These individuals are assessed an annual fee, paid concurrently with their lease rental, which is placed in fund 0425-01 solely for the maintenance or improvement of the water system.

Uses: Maintenance and improvements of the Pilgrim Cove Water System. The system serves about 40 private households.

Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$6,008</b>	<b>FY 02</b>	<b>\$14,689</b>	<b>FY 03</b>	<b>\$20,169</b>	<b>FY 04</b>	<b>\$21,651</b>	<b>FY 05</b>	<b>\$14,979</b>
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**Fund: Endowment Administrative (0482-70)**

Sources: Earnings from the investment of the permanent endowments, earnings from the investment of the endowment earnings reserves, earnings from timber sales, earnings from range and cottage site leases, and earnings on interest from timber sales are placed into the earnings reserve. The Endowment Administrative Fund is a subset of the earnings reserve to be used to pay for administrative costs. Before endowment reform in 2000, an amount not to exceed 10% of the moneys received by the Department of Lands from the sale of grazing leases, recreation site leases, timber sales, cropland leases, and commercial leases constituted a special fund to be used for administrative costs.

Uses: Earnings pay for the administrative costs of managing the Endowment Lands including timber management, timber sales, and leasing. The Endowment Earnings Administrative Fund constituted about 39% of the Department of Lands entire FY 2005 actual expenditures.

Budget Unit: LAAA(320) Support Services

<b>FY 01</b>	<b>\$1,966,146</b>	<b>FY 02</b>	<b>\$1,881,725</b>	<b>FY 03</b>	<b>\$2,116,388</b>	<b>FY 04</b>	<b>\$2,587,293</b>	<b>FY 05</b>	<b>\$2,780,992</b>
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Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b>	<b>\$7,147,441</b>	<b>FY 02</b>	<b>\$8,174,540</b>	<b>FY 03</b>	<b>\$8,309,851</b>	<b>FY 04</b>	<b>\$8,848,718</b>	<b>FY 05</b>	<b>\$9,621,423</b>
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Budget Unit: LAAC(320) Land, Range, and Mineral Resource Management

<b>FY 01</b>	<b>\$2,193,347</b>	<b>FY 02</b>	<b>\$2,245,055</b>	<b>FY 03</b>	<b>\$2,564,386</b>	<b>FY 04</b>	<b>\$2,973,647</b>	<b>FY 05</b>	<b>\$3,047,697</b>
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**Total Endowment Administrative Fund (0482-70)**

<b>FY 01</b>	<b>\$11,306,934</b>	<b>FY 02</b>	<b>\$12,301,321</b>	<b>FY 03</b>	<b>\$12,990,625</b>	<b>FY 04</b>	<b>\$14,409,658</b>	<b>FY 05</b>	<b>\$15,450,112</b>
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**Fund: Community Forestry (0495-00)**

Sources: Donations, gifts, grants, and interest.

Uses: Cost share grants to communities, counties, state agencies, and non-profit organizations to promote tree planting and care in communities (§38-136).

Budget Unit: LAAG(320) Forest Resources Management

<b>FY 01</b>	<b>\$8,134</b>	<b>FY 02</b>	<b>\$8,275</b>	<b>FY 03</b>	<b>\$6,289</b>	<b>FY 04</b>	<b>\$8,398</b>	<b>FY 05</b>	<b>\$13,747</b>
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**Fund: Planning and Development (0521-11)**

Sources: The 1971 Legislature created the Land Commissioner Revolving Fund (§58-141) and appropriated \$35,000 from the General Fund to the Revolving Fund. The 1972 Legislature appropriated an additional \$35,000 (Chapter 329, 1972 Idaho Session Laws).

Uses: Moneys are used by the State Board of Land Commissioners for the financing of the planning and developing of sewage systems on state lands, primarily to pay engineering costs.

Budget Unit: LAAL (Cont) (320) Land, Range, and Mineral Continuous

<b>FY 01</b> \$3,690	<b>FY 02</b> \$9,767	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Federal Grant (0348-00)**

Sources: Federal Government Formula and project grants.

Uses: To finance the federal share of participating programs and to cover costs of Federal Project Grants.

Budget Unit: LAAA(320) Support Services

<b>FY 01</b> \$8,332	<b>FY 02</b> \$7,342	<b>FY 03</b> \$47,850	<b>FY 04</b> \$0	<b>FY 05</b> \$19,263
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Budget Unit: LAAB(320) Forest Resources Management

<b>FY 01</b> \$557,846	<b>FY 02</b> \$856,922	<b>FY 03</b> \$644,272	<b>FY 04</b> \$1,369,462	<b>FY 05</b> \$5,527,930
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Budget Unit: LAAD(320) Forest and Range Fire Protection

<b>FY 01</b> \$679,258	<b>FY 02</b> \$738,519	<b>FY 03</b> \$3,562,168	<b>FY 04</b> \$3,333,677	<b>FY 05</b> \$3,197,864
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$1,245,436	<b>FY 02</b> \$1,602,782	<b>FY 03</b> \$4,254,289	<b>FY 04</b> \$4,703,139	<b>FY 05</b> \$8,745,057
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**Department of Lands Grand Total**

<b>FY 01</b> \$40,272,537	<b>FY 02</b> \$34,473,557	<b>FY 03</b> \$33,063,232	<b>FY 04</b> \$41,114,853	<b>FY 05</b> \$39,898,669
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## Department of Parks and Recreation

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Any appropriated purpose.

Budget Unit: PRAA(340) Administration

<b>FY 01</b>	<b>\$1,806,800</b>	<b>FY 02</b>	<b>\$1,936,561</b>	<b>FY 03</b>	<b>\$1,993,704</b>	<b>FY 04</b>	<b>\$1,799,900</b>	<b>FY 05</b>	<b>\$1,831,681</b>
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Budget Unit: PRBA(340) Park Operations

<b>FY 01</b>	<b>\$5,079,944</b>	<b>FY 02</b>	<b>\$5,304,226</b>	<b>FY 03</b>	<b>\$4,818,727</b>	<b>FY 04</b>	<b>\$4,787,203</b>	<b>FY 05</b>	<b>\$4,962,034</b>
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Budget Unit: PRCA(340) Park Development

<b>FY 01</b>	<b>\$541,720</b>	<b>FY 02</b>	<b>\$472,753</b>	<b>FY 03</b>	<b>\$1,360,401</b>	<b>FY 04</b>	<b>\$52,677</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: PRDA(340) Recreation Resources

<b>FY 01</b>	<b>\$147,795</b>	<b>FY 02</b>	<b>\$120,119</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$7,576,258</b>	<b>FY 02</b>	<b>\$7,833,659</b>	<b>FY 03</b>	<b>\$8,172,832</b>	<b>FY 04</b>	<b>\$6,639,780</b>	<b>FY 05</b>	<b>\$6,793,715</b>
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### Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect charges to federal agencies for administering federal grants.

Uses: General agency administrative costs and Recreation Bureau federal grant administration.

Budget Unit: PRAA(340) Administration

<b>FY 01</b>	<b>\$27,151</b>	<b>FY 02</b>	<b>\$25,354</b>	<b>FY 03</b>	<b>\$130,286</b>	<b>FY 04</b>	<b>\$129,471</b>	<b>FY 05</b>	<b>\$199,998</b>
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Budget Unit: PRBB(340) Park Operations

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$35,125</b>	<b>FY 04</b>	<b>\$35,436</b>	<b>FY 05</b>	<b>\$35,566</b>
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Budget Unit: PRDA(340) Recreation Resources

<b>FY 01</b>	<b>\$55,204</b>	<b>FY 02</b>	<b>\$49,446</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Total Indirect Cost Recovery Fund (0125-00)

<b>FY 01</b>	<b>\$82,355</b>	<b>FY 02</b>	<b>\$74,800</b>	<b>FY 03</b>	<b>\$165,411</b>	<b>FY 04</b>	<b>\$164,907</b>	<b>FY 05</b>	<b>\$235,564</b>
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### Fund: Emergency Relief (0232-00)

Sources: Federal Emergency Management Agency (FEMA) monies passed through from the Idaho Bureau of Disaster Services.

Uses: Repair to facilities damaged by floods.

Budget Unit: PRAZ (Cont) (340) Disaster Subgrant

<b>FY 01</b>	<b>\$12,000</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Parks and Recreation (0243-00)**

Sources: Miscellaneous park user fees such as day use fees, campground fees, leases, concessions, etc. and general operational revenues from fees, licensing, administration, and vendor fees (§67-4225).

Uses: Used for the administration and operations of the Parks and Recreation Department.

Budget Unit: PRAA(340) Administration

<b>FY 01</b>	<b>\$798,018</b>	<b>FY 02</b>	<b>\$877,638</b>	<b>FY 03</b>	<b>\$1,010,661</b>	<b>FY 04</b>	<b>\$1,152,318</b>	<b>FY 05</b>	<b>\$1,150,695</b>
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Budget Unit: PRBA(340) Park Operations

<b>FY 01</b>	<b>\$1,891,995</b>	<b>FY 02</b>	<b>\$1,833,909</b>	<b>FY 03</b>	<b>\$1,913,101</b>	<b>FY 04</b>	<b>\$1,889,222</b>	<b>FY 05</b>	<b>\$2,476,634</b>
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Budget Unit: PRCA(340) Park Development

<b>FY 01</b>	<b>\$145,601</b>	<b>FY 02</b>	<b>\$108,133</b>	<b>FY 03</b>	<b>\$134,995</b>	<b>FY 04</b>	<b>\$40,489</b>	<b>FY 05</b>	<b>\$99,366</b>
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Budget Unit: PRDA(340) Recreation Resources

<b>FY 01</b>	<b>\$28,811</b>	<b>FY 02</b>	<b>\$29,466</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Parks and Recreation Fund (0243-00)**

<b>FY 01</b>	<b>\$2,864,425</b>	<b>FY 02</b>	<b>\$2,849,147</b>	<b>FY 03</b>	<b>\$3,058,758</b>	<b>FY 04</b>	<b>\$3,082,029</b>	<b>FY 05</b>	<b>\$3,726,695</b>
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**Fund: Recreational Fuels (0247-00)**

Sources: 3% of total fuel tax collections, (§63-2412). The 3% is further broken down as follows:

Uses: 0247-04 Roads and bridges: 0.44% shall be distributed to the parks and recreation capital improvement fund (0247-04) to be used solely for road and bridge improvements within or leading up to parks and recreation facilities (§63-2412(3)).

0247-03 Off-road motor vehicles. Of the 2.56% remaining after the road and bridge distribution, one-third goes to the off-road vehicle fund to acquire, maintain and equip ORV sites and facilities (§63-2412(2), §57-1901).

0247-02 Waterway Improvement. Of the 2.56% remaining after the road and bridge distribution, one-third goes to the Waterways Improvement Fund for promotion of safety, waterways improvement, creation and improvement of parking areas, improving boat ramps and mooring, marking of waterways, search and rescue activities and purchase of real property (§63-2412(1)).

0247-01 P & R Capital Improvement. Of the 2.56% remaining after the road and bridge distribution, one-third goes to the Parks and Recreation Capital Improvement Fund to provide capital improvements to state parks and recreation facilities. (§63-2412(1)(2) and §57-1801).

Budget Unit: PRAA(340) Administration

<b>FY 01</b>	<b>\$72,135</b>	<b>FY 02</b>	<b>\$86,328</b>	<b>FY 03</b>	<b>\$1,935,241</b>	<b>FY 04</b>	<b>\$1,753,652</b>	<b>FY 05</b>	<b>\$2,093,929</b>
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Budget Unit: PRBA(340) Park Operations

<b>FY 01</b>	<b>\$584,889</b>	<b>FY 02</b>	<b>\$472,350</b>	<b>FY 03</b>	<b>\$1,194,748</b>	<b>FY 04</b>	<b>\$1,422,835</b>	<b>FY 05</b>	<b>\$1,479,486</b>
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Budget Unit: PRCA(340) Park Development

<b>FY 01</b>	<b>\$1,000,838</b>	<b>FY 02</b>	<b>\$1,745,531</b>	<b>FY 03</b>	<b>\$1,112,216</b>	<b>FY 04</b>	<b>\$982,571</b>	<b>FY 05</b>	<b>\$673,457</b>
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Budget Unit: PRDB(340) Recreation Resources

<b>FY 01</b>	<b>\$2,866,129</b>	<b>FY 02</b>	<b>\$2,883,615</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Recreational Fuels Fund (0247-00)**

FY 01 \$4,523,991	FY 02 \$5,187,823	FY 03 \$4,242,206	FY 04 \$4,159,058	FY 05 \$4,246,871
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**Fund: Parks and Recreation Registration (0250-00)**

Sources: Miscellaneous recreational registration fees.

Uses: 0250-01 State Vessel Fund. Sale of boat licenses to support state and county boating programs. The State uses up to 15% for administration and passes to the counties at least 83%, which they put into their County Vessel Fund to pay for program development, boating facilities maintenance, and services (§67-7013).

0250-02 Cross County Ski Fund. Receipts from a \$20 annual "Park N Ski" permit for the purpose of developing and maintaining cross-country ski trails and parking facilities (§67-7117).

0250-03 Snowmobile Fund. Snowmobile registration fees are distributed to the counties to provide services or facilities approved by the Department that will benefit snowmobilers. This includes things such as trail grooming, plowing and maintaining snowmobile parking areas, facilities and trail signing (§67-7106).

0250-04 Motorbike Fund. Fees charged for off-highway motorbike stickers are used for the purchase or lease of land, maintenance and development of trails and facilities and for off-road user education (§67-7126).

0250-05 Recreational Vehicle Fund. A portion of RV license fees are used for administration of the State's Recreational Vehicle Program and to provide grants for recreational vehicle projects (§49-448).

Budget Unit: PRAB(340) Administration

FY 01 \$30,933	FY 02 \$118,351	FY 03 \$5,930,678	FY 04 \$3,930,973	FY 05 \$3,553,701
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Budget Unit: PRBB(340) Park Operations

FY 01 \$0	FY 02 \$0	FY 03 \$386,594	FY 04 \$479,272	FY 05 \$520,912
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Budget Unit: PRCA(340) Park Development

FY 01 \$725,796	FY 02 \$1,773,008	FY 03 \$1,196,719	FY 04 \$873,626	FY 05 \$2,272,862
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Budget Unit: PRDB(340) Recreation Resources

FY 01 \$4,742,810	FY 02 \$4,675,611	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Total Parks and Recreation Registration Fund (0250-00)**

FY 01 \$5,499,539	FY 02 \$6,566,970	FY 03 \$7,513,991	FY 04 \$5,283,870	FY 05 \$6,347,474
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Proceeds of the sale of T-shirts, Caps, souvenirs, etc. State grants and contracts.

Uses: Purchase of resale related items and state grant or agreement purposes.

Budget Unit: PRAB(340) Administration

FY 01 \$8,646	FY 02 \$4,264	FY 03 \$50,185	FY 04 \$179	FY 05 \$0
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Budget Unit: PRBA(340) Park Operations

FY 01 \$59,998	FY 02 \$55,536	FY 03 \$38,772	FY 04 \$45,366	FY 05 \$13,678
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Budget Unit: PRCB(340) Park Development-Non-cog

FY 01 \$16,457	FY 02 \$7,323	FY 03 \$12,500	FY 04 \$14,202	FY 05 \$10,798
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**Total Miscellaneous Revenue Fund (0349-00)**

FY 01 \$85,101	FY 02 \$67,123	FY 03 \$101,456	FY 04 \$59,747	FY 05 \$24,476
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**Fund: Public Recreation Enterprise (0410-00)**

Sources: Enterprise operations such as marinas, owned cabins, etc.

Uses: Operation of enterprise functions and purchase of goods for resale. A small amount is appropriated through the Administration program and the remainder is continuously appropriated.

Budget Unit: PRBD(340) Park Operations

FY 01 \$794,841	FY 02 \$597,803	FY 03 \$670,675	FY 04 \$760,976	FY 05 \$813,575
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Budget Unit: PRBE (Cont) (340) Business Accounts-EB

FY 01 \$36,283	FY 02 \$216,227	FY 03 \$257,444	FY 04 \$280,858	FY 05 \$207,886
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Budget Unit: PRCB(340) Park Development-Non-cog

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$44,467
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Budget Unit: PRCC (Cont) (340) Development Enterprise Funds

FY 01 \$0	FY 02 \$2,500	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Total Public Recreation Enterprise Fund (0410-00)**

FY 01 \$831,124	FY 02 \$816,530	FY 03 \$928,119	FY 04 \$1,041,834	FY 05 \$1,065,928
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**Fund: Petroleum Price Violation (0494-00)**

Sources: Petroleum pricing violation funds as part of a nationwide redistribution to the states from the U.S. Department of Energy. The fund is administered by the Department of Water Resources.

Uses: In fiscal year 1998, the legislature appropriated \$1.2 million from this fund as a transfer from the Department of Water Resources to the Department of Parks and Recreation. Funds will be used for the STORE (State Trust for Outdoor Recreation Enhancement) program with the purpose of developing bike paths throughout the state.

Budget Unit: PRAA(340) Administration

FY 01 \$0	FY 02 \$0	FY 03 \$60,000	FY 04 \$17,760	FY 05 \$10,000
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Budget Unit: PRDB(340) Recreation Resources

FY 01 \$140,000	FY 02 \$15,598	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Total Petroleum Price Violation Fund (0494-00)**

FY 01 \$140,000	FY 02 \$15,598	FY 03 \$60,000	FY 04 \$17,760	FY 05 \$10,000
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**Fund: Parks and Recreation Expendable Trust (0496-00)**

Sources: Donations and special use trust funds to the Department (\$67-4244).

Uses: 0496-01 Park Donations. Used for the purpose designated by the donor or the Parks and Recreation Board.

0496-02 Harriman Trust. Harriman park fees, grazing revenues, facility rentals and investment earnings used for the operation and maintenance of Harriman State Park.

0496-03 Park Land Trust. Proceeds of surplus land sales from the Department of Parks and Recreation.

0496-04 Park Land Trust for Ponderosa Acquisition. Appropriations and interest earnings for the acquisition of parcels surrounding Ponderosa State Park.

0496-05 Trail of the Coeur d'Alene. Trust Fund set up with Union Pacific resources to support and maintain the rail to trail line from Plummer to Mullan.

Budget Unit: PRAB(340) Administration

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$563</b>
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Budget Unit: PRBA(340) Park Operations

<b>FY 01</b>	<b>\$195,288</b>	<b>FY 02</b>	<b>\$245,788</b>	<b>FY 03</b>	<b>\$359,792</b>	<b>FY 04</b>	<b>\$370,522</b>	<b>FY 05</b>	<b>\$406,788</b>
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Budget Unit: PRCA(340) Park Development

<b>FY 01</b>	<b>\$70,032</b>	<b>FY 02</b>	<b>\$207,552</b>	<b>FY 03</b>	<b>\$34,221</b>	<b>FY 04</b>	<b>\$15,250</b>	<b>FY 05</b>	<b>\$185,831</b>
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Budget Unit: PRCD (Cont) (340) Park and Land Trust Ponderosa Park

<b>FY 01</b>	<b>\$3,182,385</b>	<b>FY 02</b>	<b>\$909,835</b>	<b>FY 03</b>	<b>\$931,891</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Parks and Recreation Expendable Trust Fund (0496-00)**

<b>FY 01</b>	<b>\$3,447,705</b>	<b>FY 02</b>	<b>\$1,363,175</b>	<b>FY 03</b>	<b>\$1,325,904</b>	<b>FY 04</b>	<b>\$385,772</b>	<b>FY 05</b>	<b>\$593,182</b>
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**Fund: Federal Grant (0348-00)**

Sources: Miscellaneous federal agencies such as the National Park Service, U.S. Forest Service, for internal use and various federal agencies pass-through funds for local government which historically, has been the National Park Service with Land and Water Conservation funds, and Boat Safety funds.

Uses: Projects which benefit the department's goals and satisfy federal guidelines. Boat Safety funds are available to counties for projects to promote/increase safety patrol, education, enforcement activities, and to administer the Statewide Boating Safety Program. Reimbursement is made to counties at 50% of allowable expenses.

This fund pays 50% of the costs of acquisition and development of outdoor recreation projects.

Budget Unit: PRAB(340) Administration

<b>FY 01</b>	<b>\$27,758</b>	<b>FY 02</b>	<b>\$33,702</b>	<b>FY 03</b>	<b>\$1,516,148</b>	<b>FY 04</b>	<b>\$1,953,173</b>	<b>FY 05</b>	<b>\$1,285,621</b>
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Budget Unit: PRBB(340) Park Operations

<b>FY 01</b>	<b>\$457,652</b>	<b>FY 02</b>	<b>\$501,997</b>	<b>FY 03</b>	<b>\$826,597</b>	<b>FY 04</b>	<b>\$782,437</b>	<b>FY 05</b>	<b>\$1,086,607</b>
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Budget Unit: PRCB(340) Park Development-Non-cog

<b>FY 01</b>	<b>\$48,853</b>	<b>FY 02</b>	<b>\$127,099</b>	<b>FY 03</b>	<b>\$464,744</b>	<b>FY 04</b>	<b>\$460,426</b>	<b>FY 05</b>	<b>\$650,329</b>
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Budget Unit: PRDA(340) Recreation Resources

<b>FY 01</b>	<b>\$1,594,992</b>	<b>FY 02</b>	<b>\$1,735,957</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Federal Grant Fund (0348-00)**

<b>FY 01 \$2,129,256</b>	<b>FY 02 \$2,398,755</b>	<b>FY 03 \$2,807,489</b>	<b>FY 04 \$3,196,036</b>	<b>FY 05 \$3,022,557</b>
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**Department of Parks and Recreation Grand Total**

<b>FY 01 \$27,191,754</b>	<b>FY 02 \$27,173,579</b>	<b>FY 03 \$28,376,165</b>	<b>FY 04 \$24,030,793</b>	<b>FY 05 \$26,066,462</b>
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## Lava Hot Springs Foundation

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**Fund: Public Recreation Enterprise - Lava Hot Springs (0410-03)**

Sources: Receipts from swimming pool, hot baths and rentals and leases.

Uses: Maintenance and operation of the Lava Hot Springs facility.

Budget Unit: PRAE(341) Lava Hot Springs Foundation

<b>FY 01</b> \$899,213	<b>FY 02</b> \$958,406	<b>FY 03</b> \$973,712	<b>FY 04</b> \$1,001,961	<b>FY 05</b> \$959,411
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<b>Lava Hot Springs Foundation Grand Total</b>
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<b>FY 01</b> \$899,213	<b>FY 02</b> \$958,406	<b>FY 03</b> \$973,712	<b>FY 04</b> \$1,001,961	<b>FY 05</b> \$959,411
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## Department of Water Resources

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (\$67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Appropriated to administer the constitutional and statutory requirements of the Department.

Budget Unit: WRAA(360) Management and Support Services

FY 01 \$1,290,687	FY 02 \$1,366,772	FY 03 \$1,259,758	FY 04 \$1,361,180	FY 05 \$1,391,698
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Budget Unit: WRAB(360) Planning and Technical Services

FY 01 \$3,350,840	FY 02 \$3,604,259	FY 03 \$2,971,127	FY 04 \$3,009,305	FY 05 \$3,449,231
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Budget Unit: WRAC(360) Energy Resources

FY 01 \$33,300	FY 02 \$35,500	FY 03 \$35,600	FY 04 \$36,100	FY 05 \$37,300
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Budget Unit: WRAD(360) Snake River Basin Adjudication

FY 01 \$2,560,046	FY 02 \$2,654,881	FY 03 \$2,232,850	FY 04 \$2,421,318	FY 05 \$2,816,928
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Budget Unit: WRAE(360) Water Management

FY 01 \$3,325,216	FY 02 \$3,354,456	FY 03 \$2,905,010	FY 04 \$2,858,282	FY 05 \$3,137,790
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### Total General Fund (0001-00)

FY 01 \$10,560,089	FY 02 \$11,015,867	FY 03 \$9,404,345	FY 04 \$9,686,184	FY 05 \$10,832,946
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### Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect funds collected through the various Federal and other programs from the indirect administrative charges.

Uses: These funds are used to pay salaries and certain operating expenses the Department deems to be "indirect costs".

Budget Unit: WRAA(360) Management and Support Services

FY 01 \$241,187	FY 02 \$296,249	FY 03 \$302,042	FY 04 \$246,711	FY 05 \$267,930
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Budget Unit: WRAB(360) Planning and Technical Services

FY 01 \$51,333	FY 02 \$75,087	FY 03 \$108,107	FY 04 \$102,367	FY 05 \$68,437
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Budget Unit: WRAC(360) Energy Resources

FY 01 \$130,874	FY 02 \$145,876	FY 03 \$129,299	FY 04 \$106,824	FY 05 \$147,614
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Budget Unit: WRAE(360) Water Management

FY 01 \$45,148	FY 02 \$51,283	FY 03 \$50,113	FY 04 \$39,697	FY 05 \$51,379
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### Total Indirect Cost Recovery Fund (0125-00)

FY 01 \$468,541	FY 02 \$568,495	FY 03 \$589,560	FY 04 \$495,599	FY 05 \$535,361
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**Fund: Water Pollution Control (0200-00)**

Sources: The Water Pollution Control fund is administered by the Department of Environmental Quality. Funding is from transfers of \$400,000 per month for a total of \$4.8 million per year from the sales tax. The fund retains interest from the investment of fund balances.

Uses: In FY 2003 the legislature provided an appropriation of \$492,900 to replace General Fund reductions made by the legislature and \$400,000 for the second phase of the Eastern Snake Plain Aquifer Model recalibration. In FY 2004, the legislature provided \$497,400 to replace General Fund reductions made in FY 2003 and \$300,000 for the final phase of the Eastern Snake Plain Aquifer Model. Also in FY 2004, the legislature approved a transfer of \$608,000 from the Water Pollution Control Fund to the Water Adjudication Fund. The FY 2005 and FY 2006 appropriations included the transfer of \$456,400 each year from the Water Pollution Control Fund to the Water Adjudication Fund to adjudicate the remaining instream flow claims on the Clearwater and Lemhi Rivers.

Budget Unit: WRAB(360) Planning and Technical Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$433,800</b>	<b>FY 04</b>	<b>\$328,503</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: WRAD(360) Snake River Basin Adjudication

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$277,400</b>	<b>FY 04</b>	<b>\$279,500</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: WRAK(360) Water Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$181,700</b>	<b>FY 04</b>	<b>\$183,700</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Water Pollution Control Fund (0200-00)**

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$892,900</b>	<b>FY 04</b>	<b>\$791,703</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Water Administration (0229-21)**

Sources: All fees and other moneys collected by the Director of the Department of Water Resources according to Idaho Code, §42-327g and §42-238 are deposited into the Water Administration Fund (§42-238a):

- The fees for penalties under the provisions of this act are deposited in the Water Administration Fund (§42-238a).
- A well drilling license may be obtained for a fee of \$200 per two years with a \$100 per two year renewal fee (§42-238).
- The Department collects permit and license fees to pay for legal advertising, publication of public notices, and for investigations required in issuing permits and licenses (§42-221).
- The Department collects a fee for filing a notice of claim to a water right (§42-1777); for the issuance of a permit to appropriate water in the public domain (§42-501); for an application for permit to drill a well (§42-235); for a permit to appropriate geothermal resources (§42-4003); for reviewing safety of dam plans (§42-1713) and for processing a waste disposal and injection well application (§42-3905).

Uses: The funds are used for the administration of the provisions of Title 42 (§42-238a). The Department of Water Resources is the state agency providing the administration of Idaho water resources.

Budget Unit: WRAA(360) Management and Support Services

<b>FY 01</b>	<b>\$48,253</b>	<b>FY 02</b>	<b>\$32,967</b>	<b>FY 03</b>	<b>\$30,202</b>	<b>FY 04</b>	<b>\$34,966</b>	<b>FY 05</b>	<b>\$31,685</b>
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Budget Unit: WRAE(360) Water Management

<b>FY 01</b>	<b>\$477,288</b>	<b>FY 02</b>	<b>\$609,833</b>	<b>FY 03</b>	<b>\$659,688</b>	<b>FY 04</b>	<b>\$654,483</b>	<b>FY 05</b>	<b>\$1,213,991</b>
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**Total Water Administration Fund (0229-21)**

<b>FY 01</b>	<b>\$525,541</b>	<b>FY 02</b>	<b>\$642,800</b>	<b>FY 03</b>	<b>\$689,890</b>	<b>FY 04</b>	<b>\$689,448</b>	<b>FY 05</b>	<b>\$1,245,676</b>
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**Fund: Water Rights Enforcement (0229-22)**

Sources: Established by Idaho Code §42-1778 to receive civil penalties collected by the Department for illegal diversion or use of water.

Uses: As may be directed by the Director in carrying out a water rights enforcement program.

Budget Unit: WRAI (Cont) (360) Water Management Continuous

<b>FY 01</b>	<b>\$2,337</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$3,726</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$2,139</b>
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**Fund: Emergency Relief (0232-00)**

Sources: Federal Emergency Management Agency (FEMA) monies passed through the Idaho Bureau of Disaster Services.

Uses: Reimbursement for time and travel statewide related to flooding or drought issues.

Budget Unit: WRAZ (Cont) (360) Disaster Subgrant

<b>FY 01</b>	<b>\$1,155</b>	<b>FY 02</b>	<b>\$3,344</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Water Resources Adjudication (0337-00)**

Sources: Established in FY 1985, according to Idaho Code §42-1777, as a result of legal decisions concerning the usage of water from the Snake River Basin. Receipts are deposited for filing fees as scheduled in Idaho Code, §42-1414.

Uses: The funds are used as appropriated to pay the costs of the Department attributable to general adjudication.

Budget Unit: WRAD(360) Snake River Basin Adjudication

<b>FY 01</b>	<b>\$266,453</b>	<b>FY 02</b>	<b>\$408,896</b>	<b>FY 03</b>	<b>\$313,128</b>	<b>FY 04</b>	<b>\$534,154</b>	<b>FY 05</b>	<b>\$705,294</b>
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Water District 01 and miscellaneous interstate and intrastate agencies, and utilities.

Uses: Water District 01 is the largest district in the State. Its office is in Idaho Falls, and it distributes water throughout Eastern and Southern Idaho. The fund is used to control the reimbursement of expenses for service provided to the District. Services include providing a watermaster and administrative expenses.

This fund is also used for various water and energy resource studies.

Budget Unit: WRAA(360) Management and Support Services

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$122,433</b>
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Budget Unit: WRAB(360) Planning and Technical Services

<b>FY 01</b>	<b>\$224,800</b>	<b>FY 02</b>	<b>\$194,872</b>	<b>FY 03</b>	<b>\$32,912</b>	<b>FY 04</b>	<b>\$15,806</b>	<b>FY 05</b>	<b>\$145,215</b>
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Budget Unit: WRAC(360) Energy Resources

<b>FY 01</b>	<b>\$1,053,754</b>	<b>FY 02</b>	<b>\$236,753</b>	<b>FY 03</b>	<b>\$214,716</b>	<b>FY 04</b>	<b>\$267,908</b>	<b>FY 05</b>	<b>\$183,138</b>
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Budget Unit: WRAE(360) Water Management

<b>FY 01</b>	<b>\$511,606</b>	<b>FY 02</b>	<b>\$532,963</b>	<b>FY 03</b>	<b>\$541,285</b>	<b>FY 04</b>	<b>\$588,366</b>	<b>FY 05</b>	<b>\$743,088</b>
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b>	<b>\$1,790,161</b>	<b>FY 02</b>	<b>\$964,588</b>	<b>FY 03</b>	<b>\$788,913</b>	<b>FY 04</b>	<b>\$872,080</b>	<b>FY 05</b>	<b>\$1,193,875</b>
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**Fund: Revolving Development (0490-01)**

Sources: State appropriations, water supply bank receipts, and interest earned on loans from this fund. Established under §42-1752, Idaho Code. The interest earned by the State Treasurer is also deposited to this fund. The program was started in 1969 with a \$500,000 General Fund appropriation.

Uses: Used to make loans for projects which further implement the Idaho State Water Plan in the public interest. The projects are reviewed and approved by the Board according to Idaho Code, §42-1750 to §42-1759.

Budget Unit: WRAF (Cont) (360) Mgt and Support Continuous

<b>FY 01</b>	<b>\$568,171</b>	<b>FY 02</b>	<b>\$504,834</b>	<b>FY 03</b>	<b>\$118,009</b>	<b>FY 04</b>	<b>\$235,686</b>	<b>FY 05</b>	<b>\$16,201,750</b>
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**Fund: Water Management (0490-02)**

Sources: State appropriations, water supply bank receipts, and interest earned on loans from this fund. Established under §42-1760, Idaho Code. In 1978, the Idaho Legislature set up this fund, funding it with \$1,000,000. All loans repaid to this fund, plus interest, are reloaned for other projects.

Uses: Loans or grants from this fund may be used for new water projects or the rehabilitation of existing water projects limited to reclamation, upstream storage, offstream storage, aquifer recharge, reservoir site acquisition and protection, water supply, water quality, recreation, and water resource studies, including feasibility studies for qualifying projects (§42-1760).

Budget Unit: WRAF (Cont) (360) Mgt and Support Continuous

<b>FY 01</b>	<b>\$105,876</b>	<b>FY 02</b>	<b>\$72,057</b>	<b>FY 03</b>	<b>\$91,926</b>	<b>FY 04</b>	<b>\$532,586</b>	<b>FY 05</b>	<b>\$33,552</b>
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**Fund: Petroleum Price Violation (0494-00)**

Sources: Petroleum pricing violation funds as part of a nationwide redistribution to the states from the U.S. Department of Energy.

Uses: The states must submit a plan on how monies will be expended. Idaho uses these funds for energy conservation projects, low interest conservation loans, and administrative costs.

Budget Unit: WRAC(360) Energy Resources

<b>FY 01</b>	<b>\$734,157</b>	<b>FY 02</b>	<b>\$626,673</b>	<b>FY 03</b>	<b>\$619,869</b>	<b>FY 04</b>	<b>\$554,013</b>	<b>FY 05</b>	<b>\$684,956</b>
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**Fund: Federal Grant (0348-00)**

Sources: Miscellaneous federal agencies.

Uses: Various water and energy programs and projects.

Budget Unit: WRAB(360) Planning and Technical Services

<b>FY 01</b>	<b>\$494,423</b>	<b>FY 02</b>	<b>\$773,282</b>	<b>FY 03</b>	<b>\$854,144</b>	<b>FY 04</b>	<b>\$938,645</b>	<b>FY 05</b>	<b>\$782,233</b>
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Budget Unit: WRAC(360) Energy Resources

<b>FY 01</b>	<b>\$815,724</b>	<b>FY 02</b>	<b>\$1,008,749</b>	<b>FY 03</b>	<b>\$1,118,896</b>	<b>FY 04</b>	<b>\$1,004,001</b>	<b>FY 05</b>	<b>\$930,820</b>
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Budget Unit: WRAE(360) Water Management

<b>FY 01</b>	<b>\$201,986</b>	<b>FY 02</b>	<b>\$239,128</b>	<b>FY 03</b>	<b>\$250,488</b>	<b>FY 04</b>	<b>\$2,272,324</b>	<b>FY 05</b>	<b>\$3,719,893</b>
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b>	<b>\$1,512,133</b>	<b>FY 02</b>	<b>\$2,021,160</b>	<b>FY 03</b>	<b>\$2,223,528</b>	<b>FY 04</b>	<b>\$4,214,969</b>	<b>FY 05</b>	<b>\$5,432,946</b>
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**Department of Water Resources Grand Total**

<b>FY 01</b>	<b>\$16,534,613</b>	<b>FY 02</b>	<b>\$16,828,715</b>	<b>FY 03</b>	<b>\$15,735,794</b>	<b>FY 04</b>	<b>\$18,606,423</b>	<b>FY 05</b>	<b>\$36,868,494</b>
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## Department of Agriculture

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To pay personnel costs, operating expenditures, capital outlay and trustee and benefit payments as set annually by the legislature.

Budget Unit: AGAA(210) Administration

FY 01 \$736,900	FY 02 \$813,997	FY 03 \$741,800	FY 04 \$944,247	FY 05 \$802,200
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Budget Unit: AGAB(210) Animal Industries

FY 01 \$1,415,100	FY 02 \$1,934,300	FY 03 \$1,670,300	FY 04 \$1,652,982	FY 05 \$1,720,400
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Budget Unit: AGAC(210) Agricultural Resources

FY 01 \$1,004,100	FY 02 \$932,882	FY 03 \$859,400	FY 04 \$865,900	FY 05 \$890,900
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Budget Unit: AGAD(210) Plant Industries

FY 01 \$789,700	FY 02 \$889,912	FY 03 \$769,000	FY 04 \$777,300	FY 05 \$813,700
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Budget Unit: AGAE(210) Agricultural Inspections

FY 01 \$1,100,546	FY 02 \$1,099,959	FY 03 \$936,645	FY 04 \$740,900	FY 05 \$778,500
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Budget Unit: AGAF(210) Marketing and Development

FY 01 \$510,400	FY 02 \$520,652	FY 03 \$505,000	FY 04 \$510,600	FY 05 \$529,200
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Budget Unit: AGAG(210) Animal Damage Control

FY 01 \$158,500	FY 02 \$156,100	FY 03 \$143,000	FY 04 \$143,000	FY 05 \$143,000
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Budget Unit: AGAH(210) Sheep Commission

FY 01 \$45,700	FY 02 \$53,800	FY 03 \$50,100	FY 04 \$52,500	FY 05 \$55,200
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### Total General Fund (0001-00)

FY 01 \$5,760,946	FY 02 \$6,401,602	FY 03 \$5,675,245	FY 04 \$5,687,430	FY 05 \$5,733,100
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### Fund: Animal Damage Control (0052-00)

Sources: Cash transfers from Fish & Game Department. The state controller shall annually, by August 1 of each year, transfer the sum of fifty thousand dollars (\$50,000) from the fish and game account to the animal damage control account. Beginning July 1, 1997 and each year thereafter, the state controller shall transfer an additional, fifty thousand dollars (\$50,000) from the fish and game account to the animal damage control account by August 1 (§36-112).

Uses: Used exclusively as trustee and benefit payments to the five Animal Damage Control Districts in Idaho. Moneys are subject to appropriation to the state animal damage control board established by section 25-128, Idaho Code, for the control of predatory animals and birds. The additional moneys transferred shall be used for three (3) years beginning July 1, 1997 to fund animal damage control efforts, in conjunction with research projects to best accomplish the protection of upland game and big game animals from predation. Upon the completion of the three (3) year period, the additional moneys transferred annually shall be added to the animal damage control account for use and appropriation.

Budget Unit: AGAG(210) Animal Damage Control

<b>FY 01</b> \$100,000	<b>FY 02</b> \$100,000	<b>FY 03</b> \$100,000	<b>FY 04</b> \$100,000	<b>FY 05</b> \$100,000
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### **Fund: Administration and Accounting Services (0125-01)**

Sources: Rent receipts, indirect costs receipts from Federal Grants, sale of Idaho Statistical Bulletins, and assessments of administrative charges for the Department on the various special revenue funds administered by the Agency.

Uses: Administrative expenses of the Department of Agriculture, including salary or wages, travel, supplies, equipment, communication and all other expenses necessary in carrying out the functions and duties of the Department.

Budget Unit: AGAA(210) Administration

<b>FY 01</b> \$507,698	<b>FY 02</b> \$552,366	<b>FY 03</b> \$568,591	<b>FY 04</b> \$672,960	<b>FY 05</b> \$771,408
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### **Fund: Facilities Maintenance (0125-02)**

Sources: Idaho Department of Agriculture allocations between bureaus, and receipts from Health & Welfare for facilities charges. These entities pre-pay anticipated expenses to operate the facilities at the Health/Ag Complex on Old Penitentiary Road.

Uses: To pay utilities, janitorial services, and repair and maintenance bills of the Health/Ag Complex.

Budget Unit: AGAA(210) Administration

<b>FY 01</b> \$64,727	<b>FY 02</b> \$75,686	<b>FY 03</b> \$95,169	<b>FY 04</b> \$87,317	<b>FY 05</b> \$103,327
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### **Fund: Agricultural Smoke Management (0183-00)**

Sources: Any person who applies to the Department for an agricultural burning permit to be conducted in the ten northern counties (Kootenai, Benewah, Boundary, Bonner, Shoshone, Latah, Clearwater, Nez Perce, Lewis or Idaho counties) shall pay to the Department a fee of two dollars (\$2.00) per acre of cropland to be burned. The Department shall remit all fees monthly to the State Treasurer, who shall deposit the moneys in the State Agricultural Smoke Management Fund. The 2003 Legislature expanded the fees from two counties to ten and added controversial §22-4803 and §22-4803A regarding agricultural field burning. Rules are included under the Idaho Administrative Procedures Act (IDAPA 02.06.16.100)

Uses: The Department may use moneys from the Agricultural Smoke Management Fund as appropriated annually by the legislature for: research to develop alternative crops which do not require burning, improve burning and cultural practices for crops which may require burning, explore alternatives to burning, and if appropriate, study and evaluate any public health impacts of burning. The legislature moved this fund from the Department of Environmental Quality to the Department of Agriculture beginning in FY 2004 (§22-4804).

Budget Unit: AGAP(210) Plant Industries

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$90,000	<b>FY 05</b> \$145,291
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### **Fund: Agriculture in the Classroom (0320-00)**

Sources: Funds from the sale of Idaho agriculture license plates (§49-417B) and retained interest.



Uses: Ag in the Classroom is included in the 4th grade curriculum. Funds are used exclusively for Agriculture in the Classroom activities, administration costs, and seminars (\$57-815). Registration fees and dues are administered directly by the organization and do not pass through this fund.

Budget Unit: AGAA(210) Administration

<b>FY 01</b> \$795	<b>FY 02</b> \$3,464	<b>FY 03</b> \$20,687	<b>FY 04</b> \$18,318	<b>FY 05</b> \$27,983
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## **Fund: Agricultural Inspection (0330-00)**

Sources: All moneys received by the Department of Agriculture for any inspection, which the department by law may be authorized or required to make, except those moneys specifically received for and credited to another fund or funds, shall be credited to the Agriculture Department Inspection Fund, which is hereby created in the treasury of the State of Idaho (§22-104).

Tax on bees - Assessment-Collection-Proceeds. (A) There is hereby levied upon each beekeeper within the State of Idaho a registration fee of ten dollars (\$10) for up to fifty colonies. Each additional colony in excess of the first fifty (50) colonies shall be assessed at the rate of ten cents (\$0.10) per colony. (B) The tax assessed for colonies in excess of fifty (50) colonies may be increased to no more than twenty cents(\$0.20) per hive or colony per year, if approved by the majority of the beekeepers voting in a referendum held for the purpose of determining whether such levy of the tax shall or shall not be changed. If the levy of the tax is changed, the levy of the tax will continue annually at the changed rate until again changed by another referendum (§22-2536).

Every livestock market operator pays annually a market charter fee not to exceed \$200 to the Director of Agriculture for each public livestock market operated by him or her. The payment constitutes a renewal of his or her license for one year (§25-1728).

Uses: All moneys coming into this fund from whatever sources are hereby appropriated and set aside for the uses and purposes of the Department of Agriculture, including administrative expenses of the department, salaries or wages of the director and of subordinates and employees, expenses of travel, communication, supplies, equipment, fixed charges, inspection, and all other necessary expenses of the Department of Agriculture in carrying out its functions and the duties enjoined on it by law, not otherwise provided for, and this appropriation is intended as a continuing appropriation of said fund for the uses and purposes herein mentioned; and all claims against the said Agriculture Department Inspection Fund shall be examined by said Department of Agriculture and certified to the State Controller, who shall, upon the approval of the Board of Examiners, draw warrants against said Agricultural Department Inspections Fund for all bills and claims so allowed by said Department of Agriculture (§22-105).

The fee collected is used to pay the salary of apiary inspectors and the administration of the apiary certification program (§22-2519).

It is the purpose of the Public Livestock Market Board to encourage the construction, development and productive operation of public livestock markets and trade areas (§25-1720).

Budget Unit: AGAD(210) Plant Industries

<b>FY 01</b> \$948,972	<b>FY 02</b> \$1,015,363	<b>FY 03</b> \$895,328	<b>FY 04</b> \$1,022,503	<b>FY 05</b> \$1,147,908
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Budget Unit: AGAE(210) Agricultural Inspections

<b>FY 01</b> \$44,311	<b>FY 02</b> \$75,066	<b>FY 03</b> \$45,609	<b>FY 04</b> \$36,611	<b>FY 05</b> \$38,069
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Budget Unit: AGAF(210) Marketing and Development

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$78	<b>FY 05</b> \$31,621
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## **Total Agricultural Inspection Fund (0330-00)**

<b>FY 01</b> \$993,283	<b>FY 02</b> \$1,090,429	<b>FY 03</b> \$940,937	<b>FY 04</b> \$1,059,192	<b>FY 05</b> \$1,217,599
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## Fund: Weights and Measures Inspection (0330-12)

Sources: The Department is authorized to charge fees for the licensing of weighing and measuring device to compensate the State for the expense of administering weights and measures laws. The fees are set by rule and deposited with the State Treasurer to the weights and measures fund, which is established in §71-1210.

Uses: The fees shall be collected to allow the Department of Agriculture to enforce the weights and measures laws (§71-1110), test weights and measures used in public institutions (§71-1120), inspect and test commercially-used weights and measures (§71-1130), enforce orders (§71-1160), verify weights and measures of contents of packages, and provide other services. The legislature first authorized these fees for fiscal year 2004. The fees will be used to pay part of the personnel and operating costs for the inspectors and the administration of the program. However, General fund monies still support two-thirds of the costs of the weights and measures program.

Budget Unit: AGAE(210) Agricultural Inspections

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$160,780	FY 05 \$215,257
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## Fund: Pest Control Deficiency (0331-00)

Sources: From General Fund appropriations approved to reimburse Deficiency Warrants approved by the state board of examiners (§22-2108).

Uses: Whenever the cost of suppression and eradication of grasshoppers, crickets or other pests on state-owned land or on private rangeland or agricultural land exceeds the funds appropriated or otherwise available for that purpose, the state board of examiners may authorize the issuance of deficiency warrants against the general fund for up to five hundred thousand (\$500,000) in any one (1) year for such suppression and eradication. The state becomes liable for those amounts and shall be paid out of appropriations which shall be made by the legislature for that purpose.

Budget Unit: AGAK (Cont) (210) Plant Industries

FY 01 \$130,326	FY 02 \$279,043	FY 03 \$223,456	FY 04 \$259,282	FY 05 \$47,662
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## Fund: Agricultural Fees - Sheep Industry Regulation (0332-03)

Sources: An annual assessment, not to exceed six cents (6 cents) per pound on all wool, in the grease basis, sold through commercial channels, is levied on all wool (tags, crutchings, dead wool exempt) produced within Idaho. In the event that a sheep, which produces wool subject to this assessment, shall be located outside the state of Idaho during a part of the assessment year, the amount of the assessment shall be reduced on a pro rata basis. Such assessment shall be levied and assessed to the producer at the time of the first sale of wool and shall be deducted by the first purchaser from the price paid to the producer at the time of such first sale. The assessment provided in this section shall not be levied or collected on any casual sale (§25-131). The current assessment is 6 cents per pound (IDAPA 02.08.01.350.01) and is distributed 3 cents for animal health and 3 cents for animal damage control.

A separate assessment of up to four (4) cents per pound of wool marketed (§25-159) is used for marketing, research, education, and promotion of the sheep, lamb, and wool industry (§25-154) and is not included in the Sheep Industry Regulation Fund. Those funds are not retained in the state treasury and are continuously appropriated (§25-156). The current assessment effective April 1999 is two (2) cents per pound.

A tax not to exceed five (5) cents per head is collected by the State Brand Inspector upon cattle, horses, and mules in Idaho and deposited in Sheep Commission Fund and the Board of Sheep Commissioners shall quarterly transmit the proper share of such moneys to the Animal Damage Control Districts (§25-232b). The assessment was increased effective January 1, 1998 from 3 to 4 cents per head to provide assistance to feedlots and dairy operations for control of starlings and magpies (IDAPA 11.02.01.034.01).

Uses: The objectives of the Sheep Commission are to perform all those duties and powers necessary for the supervision of sheep, handling of sheep, shipping, transporting or moving of sheep, regulation of sheep, eradication of all disease among sheep, the making of all rules and regulations concerning sheep and all other matters pertaining to sheep either in the state of Idaho or which may be brought into or shipped from the state of Idaho (§25-128). A portion of the assessment are dedicated to the Animal Damage Control (ADC) program.

Budget Unit: AGAG(210) Animal Damage Control

<b>FY 01</b> \$102,806	<b>FY 02</b> \$144,206	<b>FY 03</b> \$144,206	<b>FY 04</b> \$138,296	<b>FY 05</b> \$119,250
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Budget Unit: AGAH(210) Sheep Commission

<b>FY 01</b> \$54,407	<b>FY 02</b> \$58,238	<b>FY 03</b> \$62,679	<b>FY 04</b> \$63,829	<b>FY 05</b> \$63,032
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**Total Agricultural Fees - Sheep Industry Regulation Fund (0332-03)**

<b>FY 01</b> \$157,213	<b>FY 02</b> \$202,444	<b>FY 03</b> \$206,885	<b>FY 04</b> \$202,125	<b>FY 05</b> \$182,282
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**Fund: Agricultural Fees - Commercial Feed and Fertilizer (0332-04)**

Sources: Each type of commercial feed except customer-formula feed shall be registered and accompanied by a fee of \$5.00 except those feeds sold in packages of 10-pounds or less shall be registered for a fee of \$25.00 (§25-2718a).

Each brand and grade of commercial fertilizer is registered with the Department of Agriculture by a fee of \$25.00 per brand except those brands or grades sold in packages of 25 pounds or less are registered at a fee of \$25.00 each, plus a penalty late collection fee of \$10.00 (§22-605).

Each soil amendment and plant amendment offered for sale or sold in Idaho is registered annually by a fee of \$25.00 for each product, plus a late penalty fee of \$10.00 per product (§22-2205).

An inspection fee of not more than 20 cents per ton is paid to the Department of Agriculture for all commercial feeds offered for sale, sold or otherwise distributed (§25-2720). In case of commercial feeds which are distributed in the state in packages of 10 pounds or less, an annual registration fee of \$25.00 per product shall be paid in lieu of an inspection fee (§25-2720).

Every commercial fertilizer which is sold in this state in packages weighing greater than 25 pounds shall pay an inspection fee of 15 cents per ton (§22-608).

Every soil amendment and plant amendment which is sold in this state shall pay an inspection fee of 10 cents per gallon of liquid or soil amendment or 10 cents per 500 pounds of dry material soil or plant amendment (§22-2206).

Uses: The inspection fee is used to pay the costs of inspection, sampling, and other administrative expenses (§25-2720). Moneys received from the registration of brands and the inspection fee are used to purchase samples of feeds and fertilizers for testing and analysis, for making or procuring analyses to be made, and for printing of forms, licenses, and other records (§22-619).

Budget Unit: AGAD(210) Plant Industries

<b>FY 01</b> \$533,763	<b>FY 02</b> \$652,670	<b>FY 03</b> \$646,201	<b>FY 04</b> \$657,628	<b>FY 05</b> \$799,373
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## Fund: Agricultural Fees - Pesticides (0332-05)

Sources: Every pesticide which is distributed, sold or offered for sale within Idaho is registered annually with the Department of Agriculture (§22-3402). The registrant pays an annual fee as prescribed by rule; if renewal is not filed with the department prior to January 1 of each year, a late penalty fee of \$5 per product shall be assessed.

Private and professional pesticide applicators and dealers must obtain a license issued by the Department of Agriculture. Each applicant must pay a license fee as prescribed by rule.

1) Every person wanting to obtain a pesticide license must first pass an examination to show competency. Each professional pesticide applicator and restricted-use pesticide dealer must pay an examination fee for each category in which he or she tests as prescribed by rule (§22-3404).

2) Every person who applies pesticides or fertilizers through an irrigation system must certify and obtain a professional or private pesticide applicators license with a chemigation category as prescribed by rule (§22-3404).

3) Any applicant requesting an exam at other than regularly scheduled exam dates must pay an additional examination fee of \$5 (§22-3404).

Uses: The income in this fund is used for administering the Pesticide Law (§22-3415).

Budget Unit: AGAC(210) Agricultural Resources

<b>FY 01</b> \$1,365,837	<b>FY 02</b> \$1,746,732	<b>FY 03</b> \$1,426,451	<b>FY 04</b> \$1,517,250	<b>FY 05</b> \$1,719,999
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## Fund: Agricultural Fees - Livestock Disease Control (0332-06)

Sources: The Division of Animal Industries can recover expenses incurred for disease control as provided by law (§25-207). Those moneys received by the Division are credited to the Livestock Disease Control and T.B. Indemnity Fund (§25-219, §25-616).

The Division of Animal Industries is authorized to charge every applicant for an artificial insemination license a fee of \$25 and \$5 for a renewal. All receipts are placed in the Livestock Disease Control Fund (§25-807).

A fee of 22 cents per head is collected by the State Brand Inspector upon cattle, horses, and mules brand inspected in Idaho and the fee is deposited in the State Treasury in the Livestock Disease Control and T.B. Indemnity Fund (§25-232).

An assessment of 6 cents per head is levied on porcine animals (pigs) sold in the state (§25-3404).

A license fee of \$100 the first year and \$50 per year for renewal is assessed on domestic cervidae producers. In addition, an annual fee of \$2.50 (deer) or \$5.00 (elk) per head is assessed on domestic cervidae (§25-207, §25-3708).

Uses: The moneys in this fund are used to pay for livestock disease control programs and deputy veterinarians' and inspectors salaries, travel expenses, cooperating with the U.S. Bureau of Animal Industry in maintaining laboratories, laboratory equipment expense, for the payment of indemnities for tubercular cattle slaughtered, and for other disease control activities (§25-233).

Funds collected from the porcine assessment are used for the conduction of swine disease control programs (§25-3406).

Funds collected from cervidae license and assessment are used to conduct the cervidae program and for cervidae disease control (§25-3708).

Budget Unit: AGAB(210) Animal Industries

<b>FY 01</b> \$423,213	<b>FY 02</b> \$533,128	<b>FY 03</b> \$741,351	<b>FY 04</b> \$612,089	<b>FY 05</b> \$705,788
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**Fund: Agricultural Fees - Dairy Inspection (0332-07)**

Sources: Whenever an inspection is made of any dairy product, the Department of Agriculture is authorized to collect a fee from the dairy processors to cover the cost of the inspection. In no event shall the fees exceed 4 mills per pound of butterfat (§37-407).

Every business or individual receiving or purchasing milk or cream in bulk, other than a retail vendor or milk, on the basis of the amount of milk fat therein annually is required to obtain a license which ranges up to \$100, depending on the business (§37-503).

It is unlawful to engage in the manufacture of food products resembling dairy products unless a license (\$100) is issued by the Idaho Department of Agriculture (§37-334e).

Bulk Hauler's Permit - \$25.00 for three year permit (§37-412).

Tester/Grader's License - \$25.00 for three years (§37-511).

Licensing of Butter Graders - \$10.00 per year (§37-332d).

Through a cooperative agreement with USDA/AMS Dairy Grading, the Dairy Bureau conducts USDA inspections, grading and sampling. USDA establishes the fee paid by industry. The Dairy Bureau is reimbursed by USDA at the rate of 70% of the total hourly rate and 100% of per diem expenses.

Uses: The money in this fund is used exclusively for inspection services (§37-407).

Budget Unit: AGAB(210) Animal Industries

<b>FY 01</b> \$975,543	<b>FY 02</b> \$1,055,077	<b>FY 03</b> \$904,255	<b>FY 04</b> \$924,681	<b>FY 05</b> \$1,022,409
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**Fund: Agricultural Fees - Honey Advertising (0332-08)**

Sources: An annual tax, 5 cents per hive or colony of bees, is levied upon each colony or hive of bees. The tax can be increased to not more than 10 cents per hive and decreased to not less than 3 cents per hive by the beekeepers voting in a referendum. The tax is collected by the Department of Agriculture (§22-2808).

Uses: The purpose of the Idaho Honey Advertising Commission is to advertise and promote the honey industry in Idaho (§22-2802).

Budget Unit: AGAD(210) Plant Industries

<b>FY 01</b> \$184	<b>FY 02</b> \$2,462	<b>FY 03</b> \$1,538	<b>FY 04</b> \$2,552	<b>FY 05</b> \$7,399
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**Fund: Agricultural Fees - Egg Inspection (0332-09)**

Sources: An annual license fee of \$20 is collected from each egg distributor, an annual license fee of \$5 from each egg candler, and an assessment not to exceed 4 mills per dozen on eggs (§37-1523, §37-1523A).

Uses: All moneys collected by the Director of Agriculture for this fund are used exclusively for inspection, administration and enforcement of the Egg Products Act (§37-1519).

Budget Unit: AGAB(210) Animal Industries

<b>FY 01</b> \$77,624	<b>FY 02</b> \$81,666	<b>FY 03</b> \$91,443	<b>FY 04</b> \$93,418	<b>FY 05</b> \$96,199
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**Fund: Agricultural Fees - Organic Food Products (0332-10)**

Sources: Registration fees, gross organic sales fee, inspection and mileage fees from program participants (§22-1106).

Uses: All moneys collected by the Director of the Department of Agriculture are used exclusively for the inspection and administration of the Organic Certification Program through the organic food advisory council (§22-1107).

Budget Unit: AGAD(210) Plant Industries

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$75,194	<b>FY 04</b> \$73,778	<b>FY 05</b> \$102,454
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Budget Unit: AGAE(210) Agricultural Inspections

<b>FY 01</b> \$60,335	<b>FY 02</b> \$60,290	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Total Agricultural Fees - Organic Food Products Fund (0332-10)**

<b>FY 01</b> \$60,335	<b>FY 02</b> \$60,290	<b>FY 03</b> \$75,194	<b>FY 04</b> \$73,778	<b>FY 05</b> \$102,454
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**Fund: Agricultural Fees - Commercial Fisheries (0332-11)**

Sources: The Department is authorized to charge a license fee of \$25.00 biennially for commercial aquaculture facilities (§22-4602). License fees and fines collected under this section are deposited in the Commercial Fisheries Fund (§22-4605). Any person violating the provisions of the commercial fish facilities chapter shall be subject to a penalty not to exceed one thousand dollars.

Uses: The monies in the Commercial Fisheries Fund are used to pay for facilities inspections, disease prevention and control, marketing, and research for commercial fisheries (§22-4603).

Budget Unit: AGAO(210) Animal Industries

<b>FY 01</b> \$956	<b>FY 02</b> \$275	<b>FY 03</b> \$390	<b>FY 04</b> \$61	<b>FY 05</b> \$137
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**Fund: Sheep and Goat Disease Indemnity (0334-00)**

Sources: There is hereby created within the department of agriculture a state board of sheep commissioners account to be known as the sheep and goat disease indemnity fund (§25-141D). Funds may be received into this account from any source including, but not limited to, donations, gifts, grants, federal funds, sheep commission funds, or appropriations from general or dedicated accounts. Moneys received into this account shall be deposited with the state treasurer to the credit of the sheep and goat disease indemnity fund.

Uses: Moneys deposited into this account may only be used to indemnify owners whose animals or herds have been condemned or destroyed or otherwise disposed of by direction of the board, and for property destroyed, for labor employed in digging trenches, and for cleaning and disinfecting of premises where infected or exposed sheep and goats have been kept. Indemnity shall only be paid to an owner of sheep or goats for any animals or herds diagnosed to be infected with or exposed to scrapie or any other contagious, infectious or communicable disease, as determined by the board, for sheep or goats born in Idaho or sheep or goats imported in compliance with existing Idaho statutes or rules promulgated pursuant thereto.

Budget Unit: AGAH(210) Sheep Commission

<b>FY 01</b> \$1,350	<b>FY 02</b> \$750	<b>FY 03</b> \$12,367	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Livestock Disease Deficiency (0335-00)**

Sources: Whenever the director declares an emergency, as provided in section 25-212, Idaho Code, the director shall cause the disease to be controlled and eradicated, using such funds as have been appropriated or may hereafter be made available for such purposes; provided, that whenever the cost of disease control and eradication exceeds the funds appropriated or otherwise available for that purpose, the state board of examiners may authorize the issuance of deficiency warrants against the general fund for up to five million dollars (\$5,000,000) in any one (1) year for such disease control and eradication (§25-212A).

Uses: The director, in executing the provisions as it relates to disease control and eradication, shall have the authority to cooperate with federal, state, county and municipal agencies and private citizens in disease control and eradication efforts; provided, that the state funds shall only be used to pay the state's share of the cost of the disease control and eradication efforts. Disease control and eradication costs may include costs for inspection, diagnosis of disease, indemnity paid to owners for infected, exposed or disease susceptible animals purchased and destroyed by order of the director, costs associated with burial or disposal of animal carcasses, and costs for cleaning and disinfecting of infected premises. Such moneys as the state shall thus become liable for shall be paid as a part of the expenses of the department of agriculture out of appropriations which shall be made by the legislature for that purpose. In all appropriations hereafter made for expenses of the department of agriculture, account shall be taken of and provision made for this item of expense.

Budget Unit: AGAR (Cont) (210) Livestock Disease Deficiency

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### **Fund: Seminars and Publications (0401-01)**

Sources: Marketing Division - This account receives monies from private industry and a regional non-profit trade association on a cost-recovery basis.

Animal Health Division - Receives revenue from the sale of trichomoniasis media test pouches.

Uses: Marketing Division - Monies are used to sponsor domestic and foreign trade shows and exhibitions, special product promotions, publications and seminars which are conducted for the benefit of private companies, agri-food organizations and trade associations.

Animal Health Division - Purchase of trichomoniasis media test pouches.

Budget Unit: AGAB(210) Animal Industries

FY 01 \$47,993	FY 02 \$52,922	FY 03 \$47,094	FY 04 \$55,179	FY 05 \$59,192
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Budget Unit: AGAF(210) Marketing and Development

FY 01 \$130,930	FY 02 \$106,233	FY 03 \$115,940	FY 04 \$171,451	FY 05 \$215,033
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### **Total Seminars and Publications Fund (0401-01)**

FY 01 \$178,923	FY 02 \$159,155	FY 03 \$163,034	FY 04 \$226,630	FY 05 \$274,226
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### **Fund: USDA Publications (0401-02)**

Sources: This Fund receives moneys from a federal grant authorized by 4 U.S.C. 511, 514, 556B; 7 U.S.C. 411a, 475, 476, 951; 13 U.S.C. 42, 45; and the Agricultural Marketing Act of 1946 (Public Law 79-733; 7 U.S.C. 1621-1627). The grant is administered by the National Agricultural Statistics Service, U.S. Department of Agriculture.

Uses: The purpose of the project is to provide annual data on the supply and distribution of all agricultural products in the Pacific Northwest.

Budget Unit: AGAF(210) Marketing and Development

FY 01 \$48,357	FY 02 \$62,304	FY 03 \$62,081	FY 04 \$35,553	FY 05 \$31,492
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### **Fund: Agricultural Fees - Fresh Fruit and Vegetable Inspection (0486-00)**

Sources: Upon the request of interested parties, the Director of Agriculture shall inspect any fruits and vegetables being prepared for shipment. The Director is authorized to issue certificates of inspection and determine fees that are deemed reasonable and adequate to cover the cost of the services rendered to parties requesting inspection (§22-803 and §22-704).

Uses: The moneys from this fund are used for inspection and administration.



Budget Unit: AGAL(210) Agricultural Inspections

<b>FY 01</b> \$7,106,850	<b>FY 02</b> \$6,657,311	<b>FY 03</b> \$6,231,644	<b>FY 04</b> \$6,018,303	<b>FY 05</b> \$6,178,883
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### **Fund: Agricultural Loans (0490-00)**

Sources: The director of the Department of Agriculture of the State of Idaho is authorized to make application to and receive from the Secretary of Agriculture of the United States, the trust assets, either funds or property, held by the United States as trustee in behalf of the Idaho Rural Rehabilitation Corporation (§57-1402). Federal funds were allocated to Idaho for rural rehabilitation purposes (§57-1401).

Uses: The director is authorized to enter into agreements with the Secretary of Agriculture of the United States upon such terms and conditions and for such periods of time as may be mutually agreeable for carrying out the purposes of Title I and II of the Bankhead Jones Farm Tenant Act (§57-1403). The department makes loans and grants to farmers and agribusinesses to support agricultural development and rural rehabilitation.

Budget Unit: AGAF(210) Marketing and Development

<b>FY 01</b> \$8,635	<b>FY 02</b> \$6,138	<b>FY 03</b> \$5,873	<b>FY 04</b> \$3,833	<b>FY 05</b> \$710
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### **Fund: Commodity Indemnity (0491-01)**

Sources: Every producer shall pay an annual assessment to the Department not to exceed two-tenths of one percent (.2%), of the total value, as determined at the time of first sale of the commodities (§69-257). When the Commodity Indemnity Fund balance, less any outstanding claims, reaches five million dollars (\$5,000,000), no assessment shall be imposed except as provided in Idaho Code (§69-258 and §69-259).

Uses: The Commodity Indemnity Fund shall be used exclusively for purposes of paying claimants in the event a warehouse or dealer fails, and paying necessary expenses of administering the Commodity Indemnity Fund, provided however, that up to one-half (1/2) of the interest accumulated by the fund may be paid to the Department and to the State Treasurer to defray costs of administering the warehouse and dealer indemnity program and the Commodity Indemnity Fund. The State of Idaho shall not be liable for any claims presented against the fund (§69-256(3)).

Budget Unit: AGAN (Cont) (210) Agricultural Inspections

<b>FY 01</b> \$2,690,304	<b>FY 02</b> \$2,299,568	<b>FY 03</b> \$381,134	<b>FY 04</b> \$1,942,878	<b>FY 05</b> \$2,704,368
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### **Fund: Seed Indemnity (0491-02)**

Sources: The seed indemnity fund shall consist of assessments remitted pursuant to the provisions of the seed indemnity fund law (§22-5121). Assessments shall be paid solely by or on behalf of producers who transfer or deposit for storage a seed crop with a seed buyer.

Uses: The seed indemnity fund shall be used exclusively for paying valid claims and the necessary fees and expenses of the department in carrying out its responsibilities. The State of Idaho shall not be liable for any claims presented against the fund (§22-5120(3)).

Budget Unit: AGAN (Cont) (210) Agricultural Inspections

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$2,384	<b>FY 04</b> \$73,113	<b>FY 05</b> \$83,580
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### **Fund: Federal Grant (0348-00)**

Sources: This fund receives money from federal sources for the Department of Agriculture.

Uses: Money in this fund is used for projects specified by the federal government. Examples include grants to control noxious weeds, manage Brucellosis in the greater Yellowstone area, control Mormon cricket and grasshopper outbreaks, educate workers about pesticide application, fund the specialty crop marketing program, provide for a pilot animal identification program, and provide for emergency management preparedness.

Budget Unit: AGAC(210) Agricultural Resources

<b>FY 01</b> \$503,282	<b>FY 02</b> \$506,288	<b>FY 03</b> \$521,833	<b>FY 04</b> \$486,281	<b>FY 05</b> \$551,965
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Budget Unit: AGAD(210) Plant Industries

<b>FY 01</b> \$192,346	<b>FY 02</b> \$121,040	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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Budget Unit: AGAM(210) Marketing and Development

<b>FY 01</b> \$5,303	<b>FY 02</b> \$1,147,086	<b>FY 03</b> \$1,654,482	<b>FY 04</b> \$632,909	<b>FY 05</b> \$491,753
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Budget Unit: AGAO(210) Animal Industries

<b>FY 01</b> \$2,196,412	<b>FY 02</b> \$1,765,549	<b>FY 03</b> \$1,467,454	<b>FY 04</b> \$1,587,861	<b>FY 05</b> \$2,409,887
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Budget Unit: AGAP(210) Plant Industries

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$231,561	<b>FY 04</b> \$769,231	<b>FY 05</b> \$862,487
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$2,897,343	<b>FY 02</b> \$3,539,962	<b>FY 03</b> \$3,875,329	<b>FY 04</b> \$3,476,281	<b>FY 05</b> \$4,316,093
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**Department of Agriculture Grand Total**

<b>FY 01</b> \$24,084,207	<b>FY 02</b> \$25,562,522	<b>FY 03</b> \$22,451,640	<b>FY 04</b> \$23,995,451	<b>FY 05</b> \$26,587,020
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## Soil Conservation Commission

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To pay personnel costs, operating expenditures, capital outlay and trustee and benefit payments as set annually by the legislature. Beginning in FY 2001, a General Fund appropriation was provided for agricultural grant and cost share programs to replace estate tax monies that were shifted to the General Fund. In FY 2004, about one-third of the General Fund appropriation was expended on grants related to the Water Quality Program for Agriculture. The remainder was spent for administration, field staff, technical support, contracted services, and grazing land conservation grants.

Budget Unit: AGAS(210) Soil Conservation Commission

<b>FY 01</b> \$4,252,200	<b>FY 02</b> \$4,243,281	<b>FY 03</b> \$3,852,278	<b>FY 04</b> \$3,755,400	<b>FY 05</b> \$3,839,606
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### Fund: Resource Conservation and Rangeland Development (0522-00)

Sources: Fund interest and loan interest (§22-2730). Prior to FY 2001 this fund also received revenues from the estate tax.

Uses: The Idaho Soil Conservation Commission shall establish a list of priorities for conservation improvements, projects and the water quality program for agriculture. These priority lists shall be used as the method for allocation of funds loaned under this chapter (§22-2732). In addition to conservation loans, the fund is used to provide for attorney costs and overhead of the Idaho State Department of Agriculture. Prior to FY 2001, this fund was also used for grants and cost share.

Budget Unit: AGAS(210) Soil Conservation Commission

<b>FY 01</b> \$32,000	<b>FY 02</b> \$40,600	<b>FY 03</b> \$40,600	<b>FY 04</b> \$40,600	<b>FY 05</b> \$71,089
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### Fund: Clean Water Revolving Loan (SCC) (0529-16)

Sources: The Soil Conservation Commission has entered into an agreement with the Department of Environmental Quality to use a portion of the Clean Water State Revolving Fund to address agricultural impacts on water quality.

Uses: The commission will provide low interest loans to farmers, ranchers, and landowners to address wastewater runoff, nutrient discharge and best management practices. DEQ made \$2,673,000 available for this program in FY 2004. The legislature approved spending authority in FY 2004 to pay interest to the Department of Environmental Quality.

Budget Unit: AGAS(210) Soil Conservation Commission

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$507	<b>FY 05</b> \$687
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### Fund: Federal Grant (0348-00)

Sources: The federal grant fund receives money from federal sources to be used by the Soil Conservation Commission for specified purposes.

Uses: Money in this fund is used for projects specified by the federal government. Examples include funding provided for the Upper Salmon Basin Watershed Project (formerly the Lemhi Model Watershed), the Clearwater Focus Watershed, and for grants authorized under section 319 of the federal Clean Water Act to reduce non-point source pollution.

Budget Unit: AGAS(210) Soil Conservation Commission

<b>FY 01</b> \$318,371	<b>FY 02</b> \$282,758	<b>FY 03</b> \$401,619	<b>FY 04</b> \$385,390	<b>FY 05</b> \$506,774
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<b>Soil Conservation Commission Grand Total</b>
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<b>FY 01</b> \$4,602,571	<b>FY 02</b> \$4,566,639	<b>FY 03</b> \$4,294,496	<b>FY 04</b> \$4,181,897	<b>FY 05</b> \$4,418,156
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## Department of Commerce and Labor

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General administrative costs for the department; program costs for economic development; program costs for international business development; program costs (used as match) for community and rural development; and program costs for the film bureau. The General Fund also fully funds Rural Community Development Grants, Gem Community Implementation Grants and 12 Rural Economic Development Professionals.

Budget Unit: COAA(240) Commerce

<b>FY 01</b>	<b>\$3,295,200</b>	<b>FY 02</b>	<b>\$7,037,825</b>	<b>FY 03</b>	<b>\$6,292,531</b>	<b>FY 04</b>	<b>\$6,254,400</b>	<b>FY 05</b>	<b>\$7,453,000</b>
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To cover the costs of administering the Minimum Wage and Hour laws.

Budget Unit: EMAD(240) Wage & Hour

<b>FY 01</b>	<b>\$423,685</b>	<b>FY 02</b>	<b>\$471,032</b>	<b>FY 03</b>	<b>\$527,087</b>	<b>FY 04</b>	<b>\$433,274</b>	<b>FY 05</b>	<b>\$445,344</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$3,718,885</b>	<b>FY 02</b>	<b>\$7,508,857</b>	<b>FY 03</b>	<b>\$6,819,618</b>	<b>FY 04</b>	<b>\$6,687,674</b>	<b>FY 05</b>	<b>\$7,898,344</b>
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### Fund: Indirect Cost Recovery (0125-00)

Sources: Indirect costs for "leave time" associated with federal programs.

Uses: Continuously appropriated to pay "leave time" for federally funded employees.

Budget Unit: COAB (Cont) (240) Commerce

<b>FY 01</b>	<b>\$48,692</b>	<b>FY 02</b>	<b>\$52,743</b>	<b>FY 03</b>	<b>\$46,667</b>	<b>FY 04</b>	<b>\$51,139</b>	<b>FY 05</b>	<b>\$56,501</b>
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### Fund: Tourism and Promotion (0212-00)

Sources: A two percent (2%) hotel/motel/campground tax collected on sales by an establishment which provides lodging to members of the public for a fee. This includes the "sale" (i.e. the renting of a place to sleep) to an individual by a hotel/motel (including condominiums and townhouses) or campground for a period of less than thirty-one (31) continuous days (Idaho Code §67-4718). The fund also receives \$25 of the initial fee and \$15 of the annual renewal fee for the Idaho snow skier license plates (Idaho Code §49-419(2)); and not more than 15% of all revenues from the sale and renewal of Idaho white water rafting license plates (Idaho Code §49-419C(4)).

Uses: Provide employment of labor, protection, promotion, study, research, analysis and development of Idaho's travel and convention industry (Idaho Code §67-4710). Distributes 45% to Idaho Travel Council for statewide travel and convention programs, 45% to local non-profit travel and convention organizations, and 10% to the Department of Commerce for administrative costs. Revenue generated from snowskier license plates is for general promotion of Idaho's ski industry. Revenues generated from the sale of Idaho white water rafting license plates shall be used to pay for the costs of the plate design and for those administrative expenses necessarily incurred by operation of the general education and promotion program.

Budget Unit: COAA(240) Commerce

<b>FY 01</b> \$5,105,457	<b>FY 02</b> \$4,808,950	<b>FY 03</b> \$4,869,075	<b>FY 04</b> \$5,086,847	<b>FY 05</b> \$5,958,844
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### **Fund: Unemployment Penalty and Interest (0302-00)**

Sources: Receipts to this fund include: (1) moneys from all penalties and all interest on judgments or funds secured by liens, collected under the provisions of Idaho Code §72-1347A - 1347B and Idaho Code §72-1354 - 1364 after having been first deposited in the Clearing Fund; (2) pursuant to Idaho Code §72-1348, all moneys requisitioned for the administration of the Employment Security Law by the Legislature, which may accrue to the fund of this state in the Unemployment Trust Fund in the U.S. Treasury by virtue of section 903 of the Social Security Act (Pub. L. No. 74-271). (Idaho Code §72-1348) This fund is referred to as the Employment Security Administrative and Reimbursement Fund in Idaho Code §72-1354.

Uses: This fund is used by the director to pay costs of administration, which have not been provided by or are found not to have been properly chargeable against federal grants (or other funds) received in the Employment Security Special Administration Fund, for the payment of refunds, and for the purchase of real estate and construction of buildings pursuant to authorization by the State Board of Examiners. Funds credited to Idaho under Section 903 of the Social Security Act (Pub. L. No. 74-271) may be used by the director pursuant to appropriation by the Legislature for purchase of real estate and construction of buildings (Idaho Code §72-1348).

Budget Unit: EMAA (Cont) (240) Employment Services

<b>FY 01</b> \$2,589,423	<b>FY 02</b> \$213,633	<b>FY 03</b> \$925,140	<b>FY 04</b> \$477,935	<b>FY 05</b> \$502,990
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Budget Unit: EMAF(240) Rural Partnership

<b>FY 01</b> \$14,299	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Total Unemployment Penalty and Interest Fund (0302-00)**

<b>FY 01</b> \$2,603,722	<b>FY 02</b> \$213,633	<b>FY 03</b> \$925,140	<b>FY 04</b> \$477,935	<b>FY 05</b> \$502,990
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### **Fund: Employment Security Special Administration (0303-00)**

Sources: This fund consists of interest earned from investment of the Employment Security Reserve Fund (Idaho Code §72-1347 - 1347A).

Uses: This fund is used for costs related to Employment Service Programs and Unemployment Insurance programs administered under the employment security law.

Budget Unit: EMAA (Cont) (240) Employment Services

<b>FY 01</b> \$6,032,737	<b>FY 02</b> \$486,622	<b>FY 03</b> \$2,485,229	<b>FY 04</b> \$1,222,707	<b>FY 05</b> \$6,313,860
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### **Fund: Workforce Development Training (0305-00)**

Sources: This fund is derived from the diversion of Unemployment Insurance taxes equal to 3% of the taxable wage rate authorized and payable under Idaho Code §72-1350. This fund is maintained separately and authorized under Idaho Code §72-1347B.

Uses: This fund is used to provide or expand training and retraining opportunities for Idaho's workforce. The fund has a statutory sunset of January 1, 2007.

Budget Unit: EMAA (Cont) (240) Employment Services

<b>FY 01</b> \$1,647,285	<b>FY 02</b> \$2,467,341	<b>FY 03</b> \$5,237,750	<b>FY 04</b> \$2,064,917	<b>FY 05</b> \$4,620,521
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Miscellaneous receipts, grants, contributions or donations (Idaho Code §67-4705). Referred to in Idaho Code as the "Development and Publicity Account".

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, logging and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, promote and advertise the resources and products of the State of Idaho (Idaho Code §67-4703).

Budget Unit: COAA(240) Commerce

<b>FY 01</b> \$213,095	<b>FY 02</b> \$52,068	<b>FY 03</b> \$125,565	<b>FY 04</b> \$81,770	<b>FY 05</b> \$147,193
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Sources: Revenue from conferences and publications, corporate donations, and the Workforce Development Training Fund moneys.

Uses: Operating expenses relating to IRP's mission.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: COAC(240) Idaho Rural Partnership

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$225	<b>FY 04</b> \$62,048	<b>FY 05</b> \$50,734
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Sources: Grants from U.S. Department of Labor.

Uses: Funds used to carryout the various federal programs within the state department.

Budget Unit: EMAA (Cont) (240) Employment Services

<b>FY 01</b> \$3,591,471	<b>FY 02</b> \$2,638,328	<b>FY 03</b> \$5,519,550	<b>FY 04</b> \$3,072,968	<b>FY 05</b> \$4,236,217
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Sources: Fees assessed on school districts and other users of the State Occupational Information Coordinating Committee's (SOICC) Idaho Career Information System (within the Division of Professional-Technical Education) for obtaining data from the information system.

Wage Claims: Moneys held in suspense and not paid after two years (because claimants cannot be located) are transferred to this fund. This transfer occurs annually on June 1.

Attorney Fees: When courts award a claimant for back pay, sometimes the employer is directed to pay the state for attorney fees as well. Payment of attorney fees are deposited into this fund.

Uses: The Department is on contract as the fiscal agent for the Division of Professional-Technical related funds.

Funds derived from wage claims and attorney fees can only be used to fund operating expenses not covered by the General Fund.

Budget Unit: EMAD(240) Wage & Hour

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$10,399	<b>FY 04</b> \$10,400	<b>FY 05</b> \$0
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Sources: A portion of the rent payment paid for office space in Twin Falls is withheld each month and placed into this account.

Uses: Used to pay for certain items (maintenance, etc.) per the lease contract.

Budget Unit: EMAE (Cont) (240) Employment Services - Facility Reserve

<b>FY 01</b> \$991	<b>FY 02</b> \$2,382	<b>FY 03</b> (\$1,103)	<b>FY 04</b> (\$718)	<b>FY 05</b> \$285
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Sources: Revenue from conferences and publications, corporate donations, and the Workforce Development Training Fund moneys.

Uses: Operating expenses relating to IRP's mission.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Sources: Annual licensing fees paid by farm labor contractors. (Idaho Code §44-1601 et seq.)

Uses: All fees collected are continuously appropriated for the administration of the farm labor contractor licensing program.

Budget Unit: EMAF(240) Rural Partnership

<b>FY 01</b> \$4,146	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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Sources: Contracted services for Department of Health & Welfare. Miscellaneous Revenue Fund 0349-31.

Uses: Disability Determination Services processes Medicaid cases for the Department of Health & Welfare. DDS has also used Penalty & Interest moneys to purchase equipment.

Budget Unit: EMAG (Cont) (240) Disability Determinations

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$15,540	<b>FY 05</b> \$0
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Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

<b>FY 01</b> \$19,795	<b>FY 02</b> \$8,598	<b>FY 03</b> \$81,998	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Total Miscellaneous Revenue Fund (0349-00)**

<b>FY 01</b> \$3,829,498	<b>FY 02</b> \$2,701,377	<b>FY 03</b> \$5,742,633	<b>FY 04</b> \$3,246,007	<b>FY 05</b> \$4,438,679
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**Fund: Seminars and Publications (0401-00)**

Sources: Revenue from "other services" provided by the department for advertising and promotions. Primarily registration fees from the Governor's Conference on Recreation and Tourism, the Idaho Business Conference and many workshops. Also from participation fees for trade missions.

Uses: Funds are to be used to advertise the State of Idaho, its resources, both developed and undeveloped, its tourist resources and attractions, its agricultural, mining, lumbering and manufacturing resources, its health conditions and advantages, its scenic beauty and its other attractions and advantages. In general, promote and advertise the resources and products of the State of Idaho (Idaho Code §67-4703).

Budget Unit: COAA(240) Commerce

<b>FY 01</b> \$365,700	<b>FY 02</b> \$292,617	<b>FY 03</b> \$219,472	<b>FY 04</b> \$256,726	<b>FY 05</b> \$239,593
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**Fund: Unemployment Insurance Clearing (0514-01)**

Sources: All Unemployment Insurance taxes, penalties and interest collected by the Department of Labor are forwarded to the State Treasurer for deposit in the Clearing Fund (Idaho Code §72-1346(2)).

Uses: Penalties and interest collected into the Clearing Fund are transferred to the Unemployment Penalty and Interest Fund. All other receipts, except those necessary for the payment of refunds to employers or transfers to the Workforce Development Fund or the Employment Security Reserve Fund, are deposited in the Unemployment Trust Fund.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$100	<b>FY 05</b> \$40
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### **Fund: Unemployment Trust (0514-02)**

Sources: Deposited in this fund are the following monies transferred from the Clearing Fund: employer contributions, state contributions, and Reed Act building cost amortizations. In addition, interest payments are credited to the fund quarterly by the U.S. Treasurer based on daily balances.

Uses: The director requisitions money from the Trust Fund for deposit to the Special Benefit Payment Fund for payment of unemployment compensation benefits.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

<b>FY 01</b> \$3,024,700	<b>FY 02</b> \$4,508,190	<b>FY 03</b> \$5,165,756	<b>FY 04</b> \$3,677,432	<b>FY 05</b> \$1,433,047
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### **Fund: Employment Security Reserve (0514-03)**

Sources: Receipts to this fund are generated by a reserve tax on all covered employers required to pay contributions pursuant to Idaho Code §72-1350. The interest earned on the investment of this fund is deposited to the Employment Security Special Administration Fund. Any interest and penalties collected as a result of the delinquent payment of reserve taxes are paid into the Unemployment Penalty and Interest Fund.

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Unemployment Insurance Refund (0514-04)**

Sources: Temporary holding account for deposits to the Unemployment Insurance Clearing Fund (0514-01).

Uses: This fund is used to refund employers who made unemployment insurance overpayments. Any funds not paid back to employers as refunds are deposited into the Unemployment Insurance Clearing Fund (0514-01).

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Special Benefit Payment (0514-31)**

Sources: This fund receives money from the Unemployment Trust Fund (Idaho Code §72-1346).

Uses: The monies in this fund are used exclusively to pay unemployment benefits to eligible claimants.

Budget Unit: EMAB (Cont) (240) Unemployment Benefits

<b>FY 01</b> \$115,788,543	<b>FY 02</b> \$175,777,404	<b>FY 03</b> \$176,287,518	<b>FY 04</b> \$167,691,597	<b>FY 05</b> \$133,316,038
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### **Fund: Labor, Wage, And Hour Escrow (0577-00)**

Sources: This fund consists of monies collected from employers who owe wages to employees who have filed wage claims with the Department when the employers have contested the claims.

Uses: The moneys deposited in this fund are used for the subsequent payment of wage claims.

Budget Unit: EMAD(240) Wage & Hour

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Federal Grant (0348-00)**

Sources: Funds received from various federal funding sources for community development block grants, economic development and technical assistance for businesses.

Uses: Funds are used to carry out the various federal programs within the department.

Budget Unit: COAA(240) Commerce

<b>FY 01</b>	<b>\$8,430,791</b>	<b>FY 02</b>	<b>\$7,846,062</b>	<b>FY 03</b>	<b>\$13,099,227</b>	<b>FY 04</b>	<b>\$11,370,178</b>	<b>FY 05</b>	<b>\$10,471,417</b>
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Sources: National Rural Development Partnership within the U.S. Department of Agriculture.

Uses: All personnel costs and a portion of its operating expenses.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002, which is why there is not a full five year history of expenditures. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: COAC(240) Idaho Rural Partnership

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$33,377</b>	<b>FY 03</b>	<b>\$14,175</b>	<b>FY 04</b>	<b>\$93,632</b>	<b>FY 05</b>	<b>\$78,973</b>
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Sources: This fund consists of all moneys received from the federal government, or any agency thereof, for the proper administration of the Employment Security Law, the Employment Service and related programs, and the Workforce Investment Act (WIA).

The major federal grant is for administration of the Unemployment Insurance Program as authorized under the Social Security Act. This grant, as well as grants for the Employment Service and related programs, and WIA are administered at the federal level by the U.S. Department of Labor. No state matching funds are required. Funds made available to the state through discretionary grants awarded by the U.S. Department of Labor are also credited to this account.

Uses: Monies are expended for personnel costs, operating expenses, and capital outlay. The monies deposited in this fund are used to pay administrative expenses and contract costs arising out of the administration of the Employment Security Law (Idaho Code §72-1301). Funds are also used to pay for employment and training programs, services to veterans and other specialized employment-related services.

Budget Unit: EMAA (Cont) (240) Employment Services

<b>FY 01</b>	<b>\$38,586,484</b>	<b>FY 02</b>	<b>\$49,015,836</b>	<b>FY 03</b>	<b>\$50,050,094</b>	<b>FY 04</b>	<b>\$53,319,831</b>	<b>FY 05</b>	<b>\$51,153,724</b>
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Sources: National Rural Development Partnership within the U.S. Department of Agriculture.

Uses: All personnel costs and a portion of its operating expenses.

The Idaho Rural Partnership was moved from the Department of Labor to the Department of Commerce in the middle of FY 2002, which is why there is not a full five year history of expenditures. The Departments were subsequently merged in FY 2005. IRP was reauthorized by Exec. Order No. 2004-03.

Budget Unit: EMAF(240) Rural Partnership

<b>FY 01</b>	<b>\$111,810</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Sources: This fund receives moneys from a federal grant authorized by the Social Security Act (42 U.S.C. §§ 420-425). The grant is administered by the Social Security Administration of the U.S. Department of Health and Human Services. Although the employees of the Disabilities Determination Service are state employees, there is no state matching requirement to receive this grant and there is no legislative appropriation. This program was moved by executive order to the Department of Labor effective fiscal year 2004.



Uses: Moneys are expended from this fund for the administration of the federal disability program by the Idaho Disability Determinations Service. This agency reviews the applications of disabled workers under the age of 65 to determine whether they are eligible to receive disability benefits under the Social Security Act.

Budget Unit: EMAG (Cont) (240) Disability Determinations

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$6,920,532</b>	<b>FY 05</b>	<b>\$0</b>
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Sources: This fund receives moneys from a federal grant authorized by the Social Security Act (42 U.S.C. §§ 420-425). The grant is administered by the Social Security Administration of the U.S. Department of Health and Human Services. Although the employees of the Disabilities Determination Service are state employees, there is no state matching requirement to receive this grant and there is no legislative appropriation. This program was moved by executive order to the Department of Labor effective fiscal year 2004.

Uses: Moneys are expended from this fund for the administration of the federal disability program by the Idaho Disability Determinations Service. This agency reviews the applications of disabled workers under the age of 65 to determine whether they are eligible to receive disability benefits under the Social Security Act.

Budget Unit: GVNA (Cont) (191) Disabilities Determinations Service

<b>FY 01</b>	<b>\$5,079,997</b>	<b>FY 02</b>	<b>\$5,989,324</b>	<b>FY 03</b>	<b>\$6,210,178</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b>	<b>\$52,209,082</b>	<b>FY 02</b>	<b>\$62,884,599</b>	<b>FY 03</b>	<b>\$69,373,674</b>	<b>FY 04</b>	<b>\$71,704,172</b>	<b>FY 05</b>	<b>\$61,704,115</b>
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**Department of Commerce and Labor Grand Total**

<b>FY 01</b>	<b>\$194,374,301</b>	<b>FY 02</b>	<b>\$261,702,333</b>	<b>FY 03</b>	<b>\$277,172,532</b>	<b>FY 04</b>	<b>\$262,167,253</b>	<b>FY 05</b>	<b>\$226,482,571</b>
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## Department of Finance

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### Fund: State Regulatory (0229-00)

Sources: Funds are received from banks, credit unions, savings banks, finance companies, mortgage brokers and lenders, collection agencies, and individuals in the investment and securities industry. These funds are the result of examination or investigation fees, assessment fees, filing fees, license/permit/notification fees and forfeiture fees. (Idaho Code §67-2702 (a))

Uses: Funds are used to cover the costs of regulating the financial industry in Idaho. These costs include personnel costs, operating expenses and capital outlay to staff and furnish office space for the personnel authorized for the agency. Idaho Code §67-2701 et seq.

At the beginning of each fiscal year, those moneys in the financial administration account which exceed the current year's appropriation plus any residual encumbrances made against the prior year's appropriation by 25% or more are transferred to the general fund. (Idaho Code §67-2702(2)(f))

Budget Unit: FIAA(250) Department of Finance

<b>FY 01</b> \$3,025,651	<b>FY 02</b> \$3,172,242	<b>FY 03</b> \$2,984,577	<b>FY 04</b> \$3,338,039	<b>FY 05</b> \$3,583,517
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<b>Department of Finance Grand Total</b>
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<b>FY 01</b> \$3,025,651	<b>FY 02</b> \$3,172,242	<b>FY 03</b> \$2,984,577	<b>FY 04</b> \$3,338,039	<b>FY 05</b> \$3,583,517
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# Industrial Commission

## Fund: Industrial Administration (0300-00)

Sources: The State Insurance Fund, every authorized self-insurer and every surety authorized under the Idaho Insurance Code by the Department of Insurance to transact workers' compensation insurance in Idaho, semi-annually pays into the state treasury, to be deposited into the Industrial Administration Fund, a premium tax as follows:

a) Every surety, other than self-insurers authorized to transact worker's compensation insurance, a sum equal to 2.5% of the net premiums collected by each respectively on workers' compensation insurance in Idaho during the preceding six month's period, but in no case less than \$75 (Idaho Code §72-523(1)).

b) Each self-insurer, a sum equal to 2.5% of the amount of premium each employer whom self-insurer would be required to pay as premium to the State Insurance Fund, but in no case less than \$75 (Idaho Code §72-523(2)).

c) Any employer that fails to secure the payment of workers' compensation as required by Idaho Code §72-301, may be liable for a penalty of either two dollars (\$2.00) for each employee for each day or twenty-five dollars (\$25.00) for each day during which such failure continues, whichever is greater. In an action brought by the Industrial Commission in the name of the state of Idaho; any amount so collected shall be paid into the Industrial Administration Fund (Idaho Code §72-319(4)).

The Industrial Commission has the authority to collect fees for: copies of papers and records, certified copies of official documents and orders, copies of evidence, and for publications issued under its authority (Idaho Code §72-515).

Any amount derived from civil action for the collection of a premium tax, any penalty for a default in payment, and any civil penalty for misrepresentation by a surety is deposited into the Industrial Administration Fund (Idaho Code §72-525 - §72-527).

The State Treasurer is the custodian of the fund, and all interest earned by the fund is credited to the fund (Idaho Code §72-521 - §72-522).

Uses: The monies in this fund support the following Industrial Commission programs: Compensation, Rehabilitation, and Adjudication. This fund is also used to fund programs for safety in places of public employment and logging, elevator, and boiler/pressure vessel safety programs managed by the Division of Building Safety through an interagency agreement with the Industrial Commission (Idaho Code §72-720 - §72-723).

Budget Unit: ICAA(300) Compensation

<b>FY 01</b>	<b>\$3,761,030</b>	<b>FY 02</b>	<b>\$4,010,884</b>	<b>FY 03</b>	<b>\$3,847,891</b>	<b>FY 04</b>	<b>\$3,760,071</b>	<b>FY 05</b>	<b>\$4,114,277</b>
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Budget Unit: ICAB(300) Rehabilitation

<b>FY 01</b>	<b>\$2,929,267</b>	<b>FY 02</b>	<b>\$3,036,969</b>	<b>FY 03</b>	<b>\$2,967,537</b>	<b>FY 04</b>	<b>\$2,898,609</b>	<b>FY 05</b>	<b>\$3,074,317</b>
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Budget Unit: ICAD(300) Adjudication

<b>FY 01</b>	<b>\$1,617,412</b>	<b>FY 02</b>	<b>\$1,584,839</b>	<b>FY 03</b>	<b>\$1,529,242</b>	<b>FY 04</b>	<b>\$1,510,622</b>	<b>FY 05</b>	<b>\$1,488,129</b>
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## Total Industrial Administration Fund (0300-00)

<b>FY 01</b>	<b>\$8,307,709</b>	<b>FY 02</b>	<b>\$8,632,692</b>	<b>FY 03</b>	<b>\$8,344,670</b>	<b>FY 04</b>	<b>\$8,169,301</b>	<b>FY 05</b>	<b>\$8,676,722</b>
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**Fund: Crime Victims Compensation (0313-00)**

Sources: Except upon order of the court due to indigence, all persons convicted or found guilty of misdemeanors or felonies pay a fine in addition to any other fine imposed by the court of \$25.00 for misdemeanors, \$50.00 for felonies, and an additional \$200 for any sex offense (Idaho Code §72-1025). These moneys are transmitted by the counties to the State Treasurer for deposit in the Crime Victims Compensation Fund (Idaho Code §72-1025). Additional sources include donations, grants and gifts (Idaho Code §72-1010).

Uses: The monies in this fund are used to compensate victims of crime, or their dependents, for medical, mental health counseling, lost wages and burial (if applicable) expenses incurred directly as result of being victimized to a maximum amount of \$25,000 per victim per crime (Idaho Code §72-1018 - §72-1019). Property damages and losses are exempt from compensation. Monies are also used for administrative costs of the program (Idaho Code §72-1009).

Budget Unit: ICAC(300) Crime Victims Compensation

<b>FY 01</b>	<b>\$1,555,214</b>	<b>FY 02</b>	<b>\$1,856,023</b>	<b>FY 03</b>	<b>\$2,132,516</b>	<b>FY 04</b>	<b>\$2,231,008</b>	<b>FY 05</b>	<b>\$2,216,081</b>
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Seminar receipts for commission sponsored seminars.

Uses: The fund is used to pay for speakers, room rental, and other miscellaneous expenses associated with workers' compensation seminars.

Budget Unit: ICAA(300) Compensation

<b>FY 01</b>	<b>\$800</b>	<b>FY 02</b>	<b>\$20,116</b>	<b>FY 03</b>	<b>\$19,315</b>	<b>FY 04</b>	<b>\$20,800</b>	<b>FY 05</b>	<b>\$20,834</b>
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**Fund: Federal Grant (0348-00)**

Sources: Federal Grants:

- (1) Crime victim funds from the U.S. Department of Justice,
- (2) Census for Fatal Occupational Injuries from the U.S. Department of Labor, Bureau of Labor Statistics.

Uses: (1) Crime victims funds are used to compensate victims of crimes, or their dependents, for medical, personal and burial (if applicable) expenses incurred directly as result of being victimized to a maximum amount of \$25,000 per victim per crime.  
(2) Census for Fatal Occupational Injuries (CFOI) funds are used for administrative costs of the program.

Budget Unit: ICAA(300) Compensation

<b>FY 01</b>	<b>\$1,767</b>	<b>FY 02</b>	<b>\$2,067</b>	<b>FY 03</b>	<b>\$1,874</b>	<b>FY 04</b>	<b>\$2,294</b>	<b>FY 05</b>	<b>\$2,057</b>
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Budget Unit: ICAC(300) Crime Victims Compensation

<b>FY 01</b>	<b>\$516,000</b>	<b>FY 02</b>	<b>\$506,788</b>	<b>FY 03</b>	<b>\$272,714</b>	<b>FY 04</b>	<b>\$496,975</b>	<b>FY 05</b>	<b>\$611,569</b>
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b>	<b>\$517,767</b>	<b>FY 02</b>	<b>\$508,855</b>	<b>FY 03</b>	<b>\$274,588</b>	<b>FY 04</b>	<b>\$499,269</b>	<b>FY 05</b>	<b>\$613,626</b>
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**Industrial Commission Grand Total**

<b>FY 01</b>	<b>\$10,381,489</b>	<b>FY 02</b>	<b>\$11,017,686</b>	<b>FY 03</b>	<b>\$10,771,089</b>	<b>FY 04</b>	<b>\$10,920,379</b>	<b>FY 05</b>	<b>\$11,527,263</b>
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## Department of Insurance

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### Fund: Self-Governing Operating (0229-10)

Sources: All monies received for fees, licenses and miscellaneous charges assessed on the insurance industry are collected and deposited into the Self-Governing Operating Fund. The director may adjust fees, licenses and miscellaneous charges as necessary to allow the department to meet the appropriation as provided for by law. This fund is referred to as the insurance administrative account in Idaho Code §41-406(1)(f).

All insurance premium taxes, fines, and penalties are collected by the agency and deposited into the suspense account. (Idaho Code §41-406(1))

Uses: All of the money received for fees, licenses and miscellaneous charges provide for the operating expenses of the department's Insurance Regulation Program. At the beginning of each fiscal year, those moneys which exceed the current year's appropriation plus any residual encumbrances made against the prior year's appropriations by twenty-five percent (25%) or more are transferred to the General Fund. (Idaho Code §41-401(3)(e))

At the end of each month, insurance premium taxes, fines and penalties are distributed (as applicable) to the Insurance Refund Fund, the Public Employee Retirement Fund, the Insurance Insolvency Fund, the Individual High Risk Reinsurance Pool, the Health Insurance Access Card Fund, and the General Fund. (Idaho Code §41-406(1)(a)-(e))

Budget Unit: INAB(280) Insurance Regulation

<b>FY 01</b> \$4,606,194	<b>FY 02</b> \$4,604,802	<b>FY 03</b> \$4,503,735	<b>FY 04</b> \$4,738,674	<b>FY 05</b> \$4,340,305
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### Fund: Self-Governing State Fire Marshall (0229-11)

Sources: Penalties collected as authorized by law; a portion of the continuation fee collected from insurers; other monies or revenues derived from whatever source for arson or fraud investigation or fire prevention (e.g. fire inspector certification, and licensing of fire protection sprinkler contractors); and interest earned on the investment of the fund. Idaho Code §41-268

Uses: Used to provide for: expenses of the State Fire Marshal program, enforcement of the Idaho Insurance Code, investigation of alleged cases of arson, fraud and related alleged violations of the laws of this state, and prevention of fire, explosions and other conditions necessary for the public safety, health, peace and welfare. Idaho Code §41-268(1)

Budget Unit: INAC(280) State Fire Marshal

<b>FY 01</b> \$829,345	<b>FY 02</b> \$742,286	<b>FY 03</b> \$753,519	<b>FY 04</b> \$766,240	<b>FY 05</b> \$903,251
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### Fund: Individual High Risk Reinsurance Pool (0229-13)

Sources: After all other statutory deductions from insurance premium tax revenues have been made, if the revenues remaining exceed \$45 million, one-fourth of such excess is appropriated and paid to this fund. (Idaho Code §41-406(1)(d))

Uses: The monies in this fund are used to pay the costs associated with providing health insurance coverage to high risk individuals regardless of health status or claims experience. (Idaho Code §41-5501)

Budget Unit: INAH (Cont) (280) Indiv High Risk Reinsurance

<b>FY 01</b> \$1,465,215	<b>FY 02</b> \$2,388,850	<b>FY 03</b> \$3,640,747	<b>FY 04</b> \$5,190,602	<b>FY 05</b> \$6,411,057
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Funding as a sub-grantee of the Commission on Aging.

Uses: Administer a federal grant from the Commission on Aging to assist with investigation of medicare fraud.

Budget Unit: INAB(280) Insurance Regulation

<b>FY 01</b> \$45,248	<b>FY 02</b> \$40,076	<b>FY 03</b> \$39,290	<b>FY 04</b> \$50,869	<b>FY 05</b> \$74,320
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### **Fund: Insurance Refund (0515-00)**

Sources: Up to twenty percent (20%) of all taxes, fines and penalties of premium tax collected may be deposited into the Insurance Refund Fund (Idaho Code §41-406(1)(a)).

Uses: To repay overpayments of any taxes, fines and penalties or other erroneous receipts. Amounts necessary to pay refunds are continuously appropriated. Any unencumbered balance remaining in the Insurance Refund Fund as of June 30 every year in excess of forty thousand dollars (\$40,000) is transferred to the General Fund.

Budget Unit: INAE (Cont) (280) Refunds

<b>FY 01</b> \$3,996,589	<b>FY 02</b> \$5,272,680	<b>FY 03</b> \$5,127,393	<b>FY 04</b> \$3,891,542	<b>FY 05</b> \$5,795,144
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### **Fund: Department of Insurance Liquidation Trust (0520-00)**

Sources: These are the monetary assets of an insurer being liquidated. Individual accounts are established for each company in liquidation. Accounts are closed upon completion of the liquidation.

Uses: To liquidate monetary assets and pay claims of an insurer under the general supervision of the court. To provide a means of accurate accounting to the court at such intervals as the court specifies in its order (Idaho Code §41-3318).

Budget Unit: INAD (Cont) (280) Liquidations

<b>FY 01</b> \$100,000	<b>FY 02</b> \$116,875	<b>FY 03</b> \$169,010	<b>FY 04</b> \$4,678,054	<b>FY 05</b> \$2,410,213
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### **Fund: Insurance Insolvency Administrative (0523-00)**

Sources: That portion of premium taxes necessary to cover administrative costs incurred in placing insurance companies in receivership to the extent that such costs cannot be satisfied from the assets of the companies (Idaho Code §41-406(1)(c)).

Uses: To provide monies (not to exceed \$200,000 in any one fiscal year) to pay for administrative expenses incurred by the department in discharging duties in rehabilitating or liquidating insurance companies where the assets of such companies have been totally exhausted. A minimum balance of \$100,000 is maintained in this fund as of June 30 of each year.

Budget Unit: INAG (Cont) (280) Insolvency

<b>FY 01</b> \$1,072	<b>FY 02</b> \$0	<b>FY 03</b> \$220	<b>FY 04</b> \$13,287	<b>FY 05</b> \$12,336
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### **Fund: Federal Grant (0348-00)**

Sources: Health Care Financing Administration, U.S. Department of Health and Human Services - Cooperative Agreement Project Grant.

Uses: Limited to administration and dissemination of information on Medicare and Medicaid. Funds are administered by the Department of Insurance through the Senior Health Insurance Benefits Advisor (SHIBA) program.

Budget Unit: INAB(280) Insurance Regulation

<b>FY 01</b> \$185,244	<b>FY 02</b> \$159,040	<b>FY 03</b> \$154,800	<b>FY 04</b> \$165,500	<b>FY 05</b> \$243,100
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### **Department of Insurance Grand Total**

<b>FY 01</b> \$11,228,906	<b>FY 02</b> \$13,324,608	<b>FY 03</b> \$14,388,714	<b>FY 04</b> \$19,494,767	<b>FY 05</b> \$20,189,726
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## Public Utilities Commission

### Fund: General (0001-00)

Sources: Sales tax, income tax and miscellaneous taxes, fines, fees, and interest.

Uses: Paid the salaries of the commissioners until the law was changed in 2000. An equal amount was transferred from the Public Utilities Commission Fund to the General Fund.

Budget Unit: PCAA(900) Administration

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Public Utilities Commission (0229-20)

Sources: Each public utility and railroad corporation, subject to the jurisdiction of the Commission, annually pays a special regulatory fee in such amount as determined by the Commission (§61-1001, §61-1004). The fee shall not exceed one percent of the gross operating revenues derived from the intrastate business of each railroad corporation and shall not exceed three-tenths of one per cent of the gross operating revenues derived from the intrastate business of each public utility.

Security issuance fees collected by the Commission are credited to this fund (§61-905).

The Commission no longer administers the Air Carrier Act because its regulation of the airline industry was federally pre-empted in 1978. Also, the Commission no longer administers the Motor Carrier Act because the Idaho legislature moved those activities (HB 335aaS 1999) to the Idaho Transportation Department and the Department of Law Enforcement effective July 1, 1999.

Uses: The moneys from this fund are used to pay the costs of regulating utilities subject to the jurisdiction of the Public Utilities Commission.

Budget Unit: PCAB(900) Utilities Regulation

FY 01 \$4,065,418	FY 02 \$4,134,681	FY 03 \$3,931,965	FY 04 \$4,066,903	FY 05 \$4,179,403
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### Fund: Federal Grant (0348-00)

Sources: The fiscal year 2002 budget included funding to commence a natural gas pipeline safety program. The federal government, through the Office of Pipeline Safety, inspects only interstate pipelines. The PUC is responsible for intrastate pipelines. The federal government provides matching funds of up to 50% for the state program.

Uses: Primary responsibilities involve physical inspection of pipelines, evaluation of operating procedures, and investigation of accidents. Federal funds are used to support the salary of one pipeline safety engineer, training, operating costs, furnishings, computer equipment, and a vehicle.

Budget Unit: PCAB(900) Utilities Regulation

FY 01 \$0	FY 02 \$9,324	FY 03 \$0	FY 04 \$43,849	FY 05 \$52,552
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### Public Utilities Commission Grand Total

FY 01 \$4,065,418	FY 02 \$4,144,006	FY 03 \$3,931,965	FY 04 \$4,110,753	FY 05 \$4,231,955
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## Division of Building Safety

### Fund: Electrical (0229-01)

Sources: All money received by the Division of Building Safety, under the provisions of Title 54, Chapter 10, Idaho Code, is paid into the state treasury and credited to the Electrical Fund (Idaho Code §54-1015).

The following fees are charged based on a one-year license by the Division of Building Safety (Idaho Code §54-1014):

Application for license--\$15; Electrical contractor's license - \$125; Annual renewal of electrical contractor's license - \$100; Revival of electrical contractor's license--\$125; Specialty contractor's license--\$125; Annual renewal of specialty contractor's license--\$100; Revival of specialty contractor's license--\$125; Annual apprentice/specialty trainee registration and working license--\$10; Master electrician's license for three (3) years--\$65;

The Division of Building Safety, in accordance with Idaho Code, charges the following fees based on three-year license sections (Idaho Code sections 54-1008; 54-1013; and 54-1013A).

Application for journeyman electrician's license - \$55; Renewal of journeyman electrician's license (3-year renewal)- \$45; Revival of journeyman electrician license--\$55; Application for a Master electrician license--\$65; Renewal of a Master electrician license--\$45; Revival of a Master electrician license--\$55; Application for a Specialty Journeyman electrician license--\$55; Renewal of a Specialty Journeyman electrician license--\$45; Revival of a Specialty Journeyman electrician license--\$55.

Uses: All of the monies in this fund are used to carry into effect the provisions of this chapter. The Electrical Bureau determines the qualifications of applicants for electrical contractors and journeyman electrical licenses.

Budget Unit: BSAA(450) Administration

<b>FY 01</b>	<b>\$239,275</b>	<b>FY 02</b>	<b>\$227,836</b>	<b>FY 03</b>	<b>\$212,633</b>	<b>FY 04</b>	<b>\$235,505</b>	<b>FY 05</b>	<b>\$255,840</b>
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Budget Unit: BSBA(450) Building Safety

<b>FY 01</b>	<b>\$3,655,150</b>	<b>FY 02</b>	<b>\$3,091,206</b>	<b>FY 03</b>	<b>\$3,062,323</b>	<b>FY 04</b>	<b>\$3,230,787</b>	<b>FY 05</b>	<b>\$3,699,209</b>
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### Total Electrical Fund (0229-01)

<b>FY 01</b>	<b>\$3,894,425</b>	<b>FY 02</b>	<b>\$3,319,042</b>	<b>FY 03</b>	<b>\$3,274,956</b>	<b>FY 04</b>	<b>\$3,466,292</b>	<b>FY 05</b>	<b>\$3,955,049</b>
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### Fund: Building (0229-02)

Sources: Monies are derived for providing inspection and/or plan review services involving the construction of HUD manufactured homes, commercial modular structures, modular housing, state buildings and schools.

Uses: The monies in this fund are used to cover the costs of administering the Idaho Building Code Advisory Act (Title 39, Chapter 41, Idaho Code), HUD inspection agreements, and local inspection agreements.

Budget Unit: BSAA(450) Administration

<b>FY 01</b>	<b>\$62,236</b>	<b>FY 02</b>	<b>\$52,713</b>	<b>FY 03</b>	<b>\$55,427</b>	<b>FY 04</b>	<b>\$59,522</b>	<b>FY 05</b>	<b>\$62,419</b>
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Budget Unit: BSBA(450) Building Safety

<b>FY 01</b>	<b>\$755,292</b>	<b>FY 02</b>	<b>\$686,229</b>	<b>FY 03</b>	<b>\$786,555</b>	<b>FY 04</b>	<b>\$792,315</b>	<b>FY 05</b>	<b>\$858,419</b>
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### Total Building Fund (0229-02)

<b>FY 01</b>	<b>\$817,529</b>	<b>FY 02</b>	<b>\$738,942</b>	<b>FY 03</b>	<b>\$841,982</b>	<b>FY 04</b>	<b>\$851,836</b>	<b>FY 05</b>	<b>\$920,838</b>
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## Fund: Plumbing (0229-03)

Sources: All money received by the Division of Building Safety, under the provisions of Title 54, Chapter 26, Idaho Code, is paid into the state treasury and credited to the Plumbing Fund (Idaho Code §54-2630).

The applicant for a plumbing permit pays to the bureau a permit fee for each permit issued and an inspection fee in accordance with the schedule fixed by the Idaho Plumbing Board (Idaho Code §54-2623).

All applicants for the plumbing examination pay a fee to the Plumbing Bureau at the time of application as follows (Idaho Code §54-2614): application for examination for Plumbing Contractor, Journeyman, Specialty Contractor or Specialty Journeyman - \$22.50.

Apprentices are not required to be examined for competency; but must register with the bureau and annually maintain their registration. The initial registration fee for apprentices is \$5.00 and \$5.00 for renewals (§54-2614).

In addition to the above costs for applicant for examination, and registration, contractor and journeyman testers must pay to the independent contractor that administers the examination the proper fee for the examination.

Before a certificate of competency is issued, the successful applicant pays to the Division of Building Safety a fee as follows (§54-2616):

Plumbing Contractor or Specialty Contractor - \$75; Renewal - \$36.00.

Plumbing Journeyman or Specialty Journeyman - \$15; Renewal - \$7.20.

Uses: The monies in this fund are used by the Division of Building Safety to carry out the provisions of Title 54, Chapter 26, Idaho Code. The Idaho Plumbing Bureau enforces minimum plumbing standards for the protection of public health.

Budget Unit: BSAA(450) Administration

<b>FY 01</b>	<b>\$146,456</b>	<b>FY 02</b>	<b>\$150,705</b>	<b>FY 03</b>	<b>\$141,547</b>	<b>FY 04</b>	<b>\$151,399</b>	<b>FY 05</b>	<b>\$168,247</b>
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Budget Unit: BSBA(450) Building Safety

<b>FY 01</b>	<b>\$2,104,508</b>	<b>FY 02</b>	<b>\$2,060,518</b>	<b>FY 03</b>	<b>\$2,051,415</b>	<b>FY 04</b>	<b>\$2,214,054</b>	<b>FY 05</b>	<b>\$2,593,714</b>
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### Total Plumbing Fund (0229-03)

<b>FY 01</b>	<b>\$2,250,963</b>	<b>FY 02</b>	<b>\$2,211,223</b>	<b>FY 03</b>	<b>\$2,192,963</b>	<b>FY 04</b>	<b>\$2,365,453</b>	<b>FY 05</b>	<b>\$2,761,961</b>
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## Fund: Manufactured Housing (0229-04)

Sources: Monies are derived from license fees charged to manufactured home manufactures, dealers, brokers, installers, service companies and salesmen as follows (Idaho Code §44-2103).

Fee Schedule:

Manufactured home dealer or brokers license: \$500

Manufacturer license: \$500

Manufactured home service company: \$300

Manufactured home installer's license: \$300

Manufactured home salesmen's license: \$50

Uses: The monies in this fund are used to cover the costs of administering Title 44, Chapters 21, 22 and 35, Idaho Code.

Budget Unit: BSAA(450) Administration

<b>FY 01</b>	<b>\$6,207</b>	<b>FY 02</b>	<b>\$900</b>	<b>FY 03</b>	<b>\$1,124</b>	<b>FY 04</b>	<b>\$6,099</b>	<b>FY 05</b>	<b>\$11,684</b>
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Budget Unit: BSBA(450) Building Safety

<b>FY 01</b> \$74,079	<b>FY 02</b> \$62,036	<b>FY 03</b> \$62,886	<b>FY 04</b> \$68,594	<b>FY 05</b> \$66,928
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**Total Manufactured Housing Fund (0229-04)**

<b>FY 01</b> \$80,285	<b>FY 02</b> \$62,936	<b>FY 03</b> \$64,011	<b>FY 04</b> \$74,694	<b>FY 05</b> \$78,612
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**Fund: Public Works Contractors Licensing (0229-07)**

Sources: There are seven classes of licenses issued under the provisions of Title 54, Chapter 19, Idaho Code. Receipts from these license are credited to this fund. The fee for original or renewal licenses for each class is not to exceed the following (Idaho Code §54-1904):

Class AAA (\$150); Class AA (\$150); Class A (\$150); Class B (\$75); Class C (\$75); Class D (\$75), construction manager (\$200), and certificate for construction manager authority (\$100).

Uses: The monies are used to administer and enforce the provisions of Title 54, Chapter 19, Idaho Code. Under the provisions of this chapter, the Public Works Contractor Licensing Board licenses contractors, builders, subcontractors and specialty contractors doing public works construction.

Budget Unit: BSAA(450) Administration

<b>FY 01</b> \$0	<b>FY 02</b> \$19,950	<b>FY 03</b> \$23,476	<b>FY 04</b> \$24,696	<b>FY 05</b> \$31,118
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Budget Unit: BSBA(450) Building Safety

<b>FY 01</b> \$346,581	<b>FY 02</b> \$278,781	<b>FY 03</b> \$219,618	<b>FY 04</b> \$248,577	<b>FY 05</b> \$271,644
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**Total Public Works Contractors Licensing Fund (0229-07)**

<b>FY 01</b> \$346,581	<b>FY 02</b> \$298,731	<b>FY 03</b> \$243,093	<b>FY 04</b> \$273,273	<b>FY 05</b> \$302,762
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**Fund: Heating, Ventilation, and Air Conditioning Board (0229-08)**

Sources: All money received by the Division of Building Safety, under the provisions of Title 54, Chapter 50, Idaho Code, is paid into the state treasury and credited to the HVAC Fund (Idaho Code 54-5024).

The following fees are charged by the Division of Building Safety (54-5012):

Application for examination: HVAC contractor - \$35; HVAC journeyman - \$35.

Certificate of competency (initial issue--one year): HVAC contractor - \$75; HVAC journeyman - \$50

Certificate of competency (renewal): HVAC contractor - \$50; HVAC journeyman - \$ 25

Apprentice annual registration: \$15

Uses: All of the monies in this fund are used to carry into effect the provisions of this chapter. The HVAC Bureau determines the qualifications and certification of applicants for HVAC contractors and journeymen.

Budget Unit: BSBB(450)

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$169,701	<b>FY 05</b> \$564,376
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**Fund: Miscellaneous Revenue/ Industrial Safety (0349-10)**

Sources: This fund receives all of its revenue via trustee and benefit payments from the Industrial Commission's Compensation program.

Uses: To inspect state, school district, county and city facilities to ensure safe working conditions, to reduce industrial accidents and fatalities, thereby reducing costs of worker's compensation insurance; to offer technical assistance to all governmental safety personnel in order to assure the health and safety of the citizens of Idaho.

Budget Unit: BSAC(450) Administration - Misc & Fed

<b>FY 01</b> \$51,243	<b>FY 02</b> \$47,126	<b>FY 03</b> \$50,325	<b>FY 04</b> \$51,473	<b>FY 05</b> \$61,331
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Budget Unit: BSBC(450) Building Safety

<b>FY 01</b> \$764,779	<b>FY 02</b> \$763,720	<b>FY 03</b> \$706,482	<b>FY 04</b> \$707,669	<b>FY 05</b> \$875,063
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**Total Miscellaneous Revenue/ Industrial Safety Fund (0349-10)**

<b>FY 01</b> \$816,022	<b>FY 02</b> \$810,845	<b>FY 03</b> \$756,807	<b>FY 04</b> \$759,142	<b>FY 05</b> \$936,394
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**Fund: Miscellaneous Revenue/ Logging (0349-11)**

Sources: This fund receives all of its revenue via trustee and benefit payments from the Industrial Commission's Compensation program.

Uses: To reduce the frequency and severity of accidents in the logging industry; to reduce the logging industry insurance rate level; to promote safety and safety awareness by providing training.

Budget Unit: BSAC(450) Administration - Misc & Fed

<b>FY 01</b> \$20,502	<b>FY 02</b> \$20,627	<b>FY 03</b> \$20,146	<b>FY 04</b> \$21,493	<b>FY 05</b> \$26,075
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Budget Unit: BSBC(450) Building Safety

<b>FY 01</b> \$317,987	<b>FY 02</b> \$366,764	<b>FY 03</b> \$322,738	<b>FY 04</b> \$360,981	<b>FY 05</b> \$363,805
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**Total Miscellaneous Revenue/ Logging Fund (0349-11)**

<b>FY 01</b> \$338,490	<b>FY 02</b> \$387,390	<b>FY 03</b> \$342,885	<b>FY 04</b> \$382,474	<b>FY 05</b> \$389,880
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**Fund: Building Bureau NCSBCS (0349-15)**

Sources: This fund receives money from the Institute for Building Technology and Service (IBTS).

Uses: The money is used to fulfill requirements of the U.S. Department of Housing and Urban Development (HUD) Interstate Monitoring Program via a contract with IBTS.

Budget Unit: BSAC(450) Administration - Misc & Fed

<b>FY 01</b> \$1,632	<b>FY 02</b> \$809	<b>FY 03</b> \$365	<b>FY 04</b> \$1,500	<b>FY 05</b> \$1,611
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Budget Unit: BSBC(450) Building Safety

<b>FY 01</b> \$13,232	<b>FY 02</b> \$22,503	<b>FY 03</b> \$14,868	<b>FY 04</b> \$17,041	<b>FY 05</b> \$36,086
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**Total Building Bureau NCSBCS Fund (0349-15)**

<b>FY 01</b> \$14,863	<b>FY 02</b> \$23,312	<b>FY 03</b> \$15,232	<b>FY 04</b> \$18,541	<b>FY 05</b> \$37,697
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**Fund: Miscellaneous Revenue/ Energy Program (0349-17)**

Sources: This fund receives its revenues from transfers from the U.S. Department of Energy and NEEA.

Uses: The money is used to finance the administration of programs that develop, promote, implement and enforce energy codes and standards for commercial and residential buildings.

Budget Unit: BSBC(450) Building Safety

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$36,194	<b>FY 04</b> \$43,719	<b>FY 05</b> \$55,203
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**Fund: Federal Grant (0348-00)**

Sources: This fund receives monies from the U.S. Department of Housing and Urban Development (HUD).

Uses: This money is used to provide for state administrative agency related activities under the HUD Manufactured Housing Program (respond to Idaho consumer complaints, monitor manufactured home dealer lots, perform records reviews of HUD Manufactured Home Manufacturers, etc.).

Budget Unit: BSAC(450) Administration - Misc & Fed

<b>FY 01</b> \$8,500	<b>FY 02</b> \$4,187	<b>FY 03</b> \$2,116	<b>FY 04</b> \$8,176	<b>FY 05</b> \$6,515
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Budget Unit: BSBC(450) Building Safety

<b>FY 01</b> \$108,232	<b>FY 02</b> \$122,266	<b>FY 03</b> \$108,720	<b>FY 04</b> \$99,414	<b>FY 05</b> \$95,235
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$116,732	<b>FY 02</b> \$126,453	<b>FY 03</b> \$110,836	<b>FY 04</b> \$107,590	<b>FY 05</b> \$101,750
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**Division of Building Safety Grand Total**

<b>FY 01</b> \$8,675,891	<b>FY 02</b> \$7,978,875	<b>FY 03</b> \$7,878,958	<b>FY 04</b> \$8,512,716	<b>FY 05</b> \$10,104,521
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## General Boards

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: BOARD OF EXAMINERS. When an inmate in a state correctional facility commits a crime, the inmate is prosecuted by the county in which the correctional facility is located. Idaho Code §18-2507 provides that the county can subsequently submit a claim for reimbursement of "all costs incurred by the county for the prosecution of such case, and for the guarding and keeping" of the inmate. The county's claim must be certified by the trial judge and the claim is then submitted to the Board. The Board has the claim audited by Legislative Audits, then the Board submits a request to the legislature for an appropriation. The legislature may appropriate the funds sufficient to pay the claim.

Budget Unit: SCBE(442) Board of Examiners

FY 01 \$127,754	FY 02 \$7,300	FY 03 \$26,600	FY 04 \$14,300	FY 05 \$21,490
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: COMMISSION ON HISPANIC AFFAIRS. The Fund is used for operations of the Commission on Hispanic Affairs, including personnel, operating, and capital expenditures.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

FY 01 \$112,899	FY 02 \$114,486	FY 03 \$96,051	FY 04 \$97,621	FY 05 \$116,932
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### Total General Fund (0001-00)

FY 01 \$240,653	FY 02 \$121,786	FY 03 \$122,651	FY 04 \$111,921	FY 05 \$138,422
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Donations, miscellaneous receipts, non-federal grants, cigarette tax money transferred from the Department of Education.

Uses: Receipts are designated for development and implementation of a program to enhance awareness and appreciation of the Hispanic heritage and culture in Idaho. Tobacco tax money is used to work in partnership with the educational school systems to benefit Hispanic at-risk students and to identify and research programs and issues relating to Hispanics in Idaho.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

FY 01 \$87,999	FY 02 \$85,378	FY 03 \$86,624	FY 04 \$89,274	FY 05 \$89,104
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### Fund: Federal Grant (0348-00)

Sources: Drug and Alcohol Education funds from the Department of Health & Welfare. Any federal pass-through moneys that may be received via a variety of agencies.

Uses: Developing a Preliminary Preventative Approach to the Substance Abuse problems facing the Hispanic Community in Idaho. Committed to development of Hispanic Substance Abuse Programs which are culturally relevant and linguistically appropriate in meeting the needs of the Hispanic community. Also, the Cultural Program development and implementation works to enhance awareness and appreciation of the Hispanic heritage and culture in Idaho. To work in partnership with the educational school systems to benefit Hispanic at-risk students.

Budget Unit: SGBP(441) Commission on Hispanic Affairs

<b>FY 01</b> \$221,481	<b>FY 02</b> \$193,577	<b>FY 03</b> \$114,079	<b>FY 04</b> \$65,437	<b>FY 05</b> \$146,900
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<b>General Boards Grand Total</b>				
<b>FY 01</b> \$550,132	<b>FY 02</b> \$400,742	<b>FY 03</b> \$323,355	<b>FY 04</b> \$266,633	<b>FY 05</b> \$374,426

# State Lottery

## Fund: State Lottery (0419-00)

Sources: Proceeds from the sale of lottery tickets (Idaho Code §67-7428)

Uses: Money from the fund is used to pay agency administrative expenses including personnel, operating and capital outlay Also, expenditures include the following continuously-appropriated expenses:

Prizes ("Total prize expense, net of unclaimed prizes...shall be no less than 45% of lottery revenues." Idaho

Code section 67-7433).

Advertising and promotion costs ("[S]hall not exceed three and one-half percent of lottery revenue during any fiscal

year." Idaho Code section 67-7449).

Retailer commissions

Budget Unit: SGCA(440) State Lottery

<b>FY 01</b> \$10,138,500	<b>FY 02</b> \$10,497,346	<b>FY 03</b> \$9,779,767	<b>FY 04</b> \$9,668,662	<b>FY 05</b> \$9,978,120
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Budget Unit: SGCB (Cont) (440) Lottery Continuous

<b>FY 01</b> \$17,640,607	<b>FY 02</b> \$16,735,901	<b>FY 03</b> \$16,191,148	<b>FY 04</b> \$15,763,301	<b>FY 05</b> \$142,782,623
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## Total State Lottery Fund (0419-00)

<b>FY 01</b> \$27,779,107	<b>FY 02</b> \$27,233,247	<b>FY 03</b> \$25,970,915	<b>FY 04</b> \$25,431,963	<b>FY 05</b> \$152,760,743
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## State Lottery Grand Total

<b>FY 01</b> \$27,779,107	<b>FY 02</b> \$27,233,247	<b>FY 03</b> \$25,970,915	<b>FY 04</b> \$25,431,963	<b>FY 05</b> \$152,760,743
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## Medical Boards

### Fund: State Regulatory (0229-00)

Sources: All fees collected in this fund derive from licensure and registration of pharmacists, pharmacies, other drug outlets; and examination of candidates for licensure and reciprocity of license from other states (Title 54, Chapter 17, Idaho Code). Pursuant to Idaho Code §54-1720(5)(a), the current fee structure is set forth in rule at Idaho Administrative Code 27.01.01.401. The following are among the several fees authorized by Administrative Code: pharmacist license: active--\$90; inactive--\$50; pharmacy license--\$100, parenteral admixture license--\$100; out-of-state mail service: pharmacy, initial license--\$500, renewal license--\$250; clinics and nursing homes--\$35; hospitals without pharmacy--\$35; wholesaler (distributor)--\$100; and veterinary drug technician--\$35. Also, licensees are charged reasonable fees relating to the registration and control of the manufacture, distribution, and dispensing of controlled substances within this state (Idaho Code §37-2715). The Board charges licensees a fee for each series of duplicate prescription forms issued (Idaho Code §37-2725).

Uses: BOARD OF PHARMACY. To inspect and audit drug outlets; examine candidates for licensure; administer the continuing education requirement for renewal of licenses; maintenance of effective controls against diversion of controlled substances into other than legitimate medical, scientific, or industrial channels; and be responsible for assuring purity and quality of drugs and devices sold within the state for health and safety of the public.

Budget Unit: SGBB(421) Board of Pharmacy

<b>FY 01</b> \$721,460	<b>FY 02</b> \$735,886	<b>FY 03</b> \$713,691	<b>FY 04</b> \$782,403	<b>FY 05</b> \$864,652
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Sources: All applicants for the practice of dentistry, dental specialty, dental hygiene, or anesthesia permit must pay the following fees to the Board of Dentistry:

Dentist: \$100 application fee by exam or \$600 by credentials  
 Specialist: \$100 application fee by exam or \$600 by credentials  
 Hygienist: \$50 application fee by exam or \$150 by credentials  
 (Idaho Code §54-920 and Idaho Administrative Code 19.01.01.012)

The annual licenses fees are: Active dentist \$150, inactive dentist \$75, specialist \$150, active hygienist \$70, and inactive hygienist \$40.  
 (Idaho Code §54-920 and Idaho Administrative Code 19.01.01.012)

Anesthesia permit applications fees: Initial application \$300; Renewal application \$300; Reinstatement application \$300. (Idaho Code 54-912(10) and Idaho Administrative Code 19.01.01.12; 19.01.01.55 and .56; 19.01.01.60.04 and .05).

Uses: BOARD OF DENTISTRY. The money from this fund is appropriated to carry out the purposes of Title 54, Chapter 9, Idaho Code. The Board regulates the licensing and practice of dentists and dental hygienists and enforces the Dental Practice Act.

Budget Unit: SGBD(423) Board of Dentistry

<b>FY 01</b> \$232,434	<b>FY 02</b> \$257,656	<b>FY 03</b> \$257,597	<b>FY 04</b> \$267,618	<b>FY 05</b> \$291,570
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Sources: The following license and examination fees to practice medicine, osteopathic medicine and surgery are deposited into the State Board of Medicine Fund: Temporary License \$100; Licensure by Endorsement \$400; Examination \$300 (plus exam cost); Renewal (annual) \$200 (Active); \$75 (Inactive). Reinstatement fee \$100 plus all unpaid back renewal fee; Reactivation fee, \$100 plus difference between active and inactive fee.

The following registration and examination fees for Physical Therapists and Physical Therapist Assistants are deposited into the State Board of Medicine Fund: Physical Therapist Assistants: Registered Endorsement \$80, Renewal (annual) \$45; Examination \$40 (plus exam cost). Physical Therapist: Registered Endorsement \$120; Examination \$40 (plus exam cost); Renewal \$65. Reinstatement fees \$35 and all unpaid back renewal fees for Physical Therapists and Physical Therapy Assistants.

The following registration fee for Residents is deposited into the State Board of Medicine Fund: Registration \$10.

The following registration fees for Physician's Assistants are deposited into the State Board of Medicine Fund: Registration \$220; Annual Renewal \$100; P.A. Trainees \$10. Reinstatement fee \$25 plus all unpaid renewal fees.

The following registration fees for Supervising Physicians are deposited into the State Board of Medicine Fund: Registration \$50; Annual Renewal \$25.

The following registration and examination fees for athletic trainers are deposited into the State Board of Medicine Fund: Athletic Trainers registration \$240; Athletic Trainers renewal \$160; Athletic Trainers provisional registration \$80; Athletic Trainers reinstatement fee (plus registration fee) \$40 plus all unpaid renewal fees.

The following licensure fees for Occupational Therapist (OT) and Occupational Therapy Assistants (OTA) are deposited into the State Board of Medicine Fund: Occupational Therapist Licensure \$110; Occupational Therapist Assistants \$80; OT/OTA Limited Permit \$25; OT Renewal \$65; OTA Renewal \$45; OT Inactive Renewal \$45; OT/OTA License Reinstatement Fee (plus all unpaid renewal fees) \$35.

The following licensure fees for Respiratory Therapists are deposited into the State Board of Medicine Fund: Respiratory Therapist Licensure \$90; Temporary Permit \$90; Annual Renewal Fee \$70; Reinstatement Fee \$35, (Plus all unpaid renewal fees).

The following licensure fees for Dietitians are deposited into the State Board of Medicine Fund: Initial licensure fee \$80, renewal fee \$45, (Inactive fee \$25) Reinstatement fee \$35 plus all unpaid renewal fees.

Uses: BOARD OF MEDICINE. The monies in this fund are appropriated to the State Board of Medicine to carry out the purposes of the Medical Practice Act (Idaho Code §54-1801), the Physical Therapy Practice Act (Idaho Code §54-2201), the Occupational Therapy Practice Act (Idaho Code §54-3701), and the Athletic Trainers Practice Act (Idaho Code §54-3901), and the Respiratory Care Practice Act (Idaho Code §54-4301) and Dietitians (Idaho Code §54-3501).

Budget Unit: SGBF(425) Board of Medicine

<b>FY 01</b>	<b>\$1,113,761</b>	<b>FY 02</b>	<b>\$1,167,899</b>	<b>FY 03</b>	<b>\$1,107,046</b>	<b>FY 04</b>	<b>\$1,078,481</b>	<b>FY 05</b>	<b>\$1,262,893</b>
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Sources: Fees for licensure for professional nurses are set by the State Board of Nursing at a rate not to exceed two-hundred dollars (\$200). Fees for licensure for practical nurses are set by the State Board of Nursing at a rate not to exceed one-hundred-fifty dollars (\$150).

Professional Nurse License fees are \$90 for Licensure by Examination or \$85 for Endorsement; \$100 for Limited License following disciplinary action or voluntary surrender of license.

Practical Nurse License fees are \$75 for Licensure by Examination; \$85 for Licensure by Endorsement; \$100 for Limited License following disciplinary action or voluntary surrender of license.

Fees for temporary licensure for professional and practical nurses, issued upon terms and conditions determined by the State Board of Nursing, are at a rate of \$25.

The fee for renewal of professional and practical nurse licenses on renewal dates fixed by the Board is set by the Board of Nursing in an amount not to exceed one-hundred dollars (\$100) (Idaho Code §54-1411).

Professional and Practical Nurse License Renewal fees are \$50 for Renewal; \$50 plus \$35 for records verification for late renewal or reinstatement.

Fees for advanced practice professional nurse licensure, renewal and late renewal are \$90 for initial licensure; \$50 for biennial renewal; \$35 for late renewal.

Fee for survey and evaluation of nursing education programs is \$250/day; fee for course approval is \$500.

An administrative fine not to exceed one hundred dollars (\$100) is assessed for each count or separate offense of practicing nursing without current licensure, approval, or registration.

Additional monies are received from the sale of listings of licensees and other publications of the Board.

Uses: BOARD OF NURSING. All moneys in the fund are used to pay the costs of carrying out the provisions of Title 54, Chapter 14, Idaho Code. The purpose of the Board of Nursing is to safeguard the public health, safety and welfare of the citizens of Idaho through regulation of nursing practice and education. The Board achieves its purpose through application of established standards to the evaluation and approval of nursing education programs, through investigation and follow-up of complaints of violations; and through processing of applications for licensure, approval and registration.

Budget Unit: SGBG(426) Board of Nursing

<b>FY 01</b> \$651,186	<b>FY 02</b> \$619,321	<b>FY 03</b> \$651,659	<b>FY 04</b> \$632,624	<b>FY 05</b> \$625,605
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Sources: All fees collected under the provisions of Title 54, Chapter 15, Idaho Code (except those required by Idaho Code §54-1506(2) and §54-1523, which are deposited with the Bureau of Occupational Licenses), and all fees collected from optometrists in and out-of-state (except those required by Title 67, Chapter 26, Idaho Code) are deposited in this fund (Idaho Code §54- 1506).

Uses: BOARD OF OPTOMETRY. Monies are used to pay salaries, fees, expenses, and all costs of carrying out the purpose and objectives of this Act (Idaho Code §54-1506).

Budget Unit: SGBL(431) Board of Optometry

<b>FY 01</b> \$17,429	<b>FY 02</b> \$31,485	<b>FY 03</b> \$32,890	<b>FY 04</b> \$16,277	<b>FY 05</b> \$19,654
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Sources: Fees are established in Idaho Administrative Code 46.01.01.014 as authorized under Title 54, Chapter 21, Idaho Code.

Uses: BOARD OF VETERINARY MEDICINE. All monies, including civil penalties, collected under the provisions of this chapter are deposited in the dedicated fund of the state treasury to the credit of a separate account to be known as the "state board of veterinary medicine account" for carrying out the purposes and objectives of Title 54, Chapter 21, Idaho Code.

Budget Unit: SGB0(435) Board of Veterinary Medicine

<b>FY 01</b> \$168,684	<b>FY 02</b> \$143,094	<b>FY 03</b> \$135,167	<b>FY 04</b> \$161,351	<b>FY 05</b> \$179,198
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**Total State Regulatory Fund (0229-00)**

<b>FY 01</b> \$2,904,954	<b>FY 02</b> \$2,955,341	<b>FY 03</b> \$2,898,049	<b>FY 04</b> \$2,938,753	<b>FY 05</b> \$3,243,572
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**Fund: Federal Grant (0348-00)**

Sources: One-time grant from the United States Department of Justice Drug Enforcement Administration.

Uses: BOARD OF PHARMACY. Grant moneys are used to bring the Board's Drug Diversion Program (Drug Tracking Program) in-house, allowing the Board of Pharmacy to terminate an outside contract for operating the program.

Budget Unit: SGBB(421) Board of Pharmacy

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$22,875	<b>FY 05</b> \$53,139
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**Medical Boards Grand Total**

<b>FY 01</b> \$2,904,954	<b>FY 02</b> \$2,955,341	<b>FY 03</b> \$2,898,049	<b>FY 04</b> \$2,961,628	<b>FY 05</b> \$3,296,711
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## Regulatory Boards

### Fund: State Regulatory (0229-00)

Sources: Moneys are derived from two sources:

1) Annual licensing fee, the amount of which is determined by the Commission upon application (Idaho Code §54-416), to conduct boxing contests, sparring matches, or wrestling shows or exhibitions, including a simultaneous telecast of any live, current or spontaneous boxing, sparring or wrestling match or performance on a closed circuit telecast within the state for which a charge is made.

2) A tax charged to promoters equal to five percent of the gross receipts for admission to professional boxing, wrestling, or sparring matches or exhibitions (Idaho Code §54-411 and §54-413) or for simultaneous telecast of any live, current or spontaneous boxing or sparring match or wrestling exhibitions or show on closed circuit television viewed within the state, and for which an admission fee is charged. In the case of the latter, this tax shall not be less than \$25.00. An additional tax may be levied for failure to make a report of any contest within prescribed time limits (Idaho Code §54-419).

Uses: ATHLETIC COMMISSION. All monies appropriated to the Athletic Commission from the fund are used to administer the provisions of Title 54, Chapter 4, Idaho Code.

Budget Unit: SGBA(420) Athletic Commission

<b>FY 01</b> \$9,360	<b>FY 02</b> \$9,095	<b>FY 03</b> \$23,943	<b>FY 04</b> \$15,885	<b>FY 05</b> \$16,469
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Sources: Pursuant to Idaho Code §54-212, the Board of Accountancy may charge general fees not to exceed the following amounts:

One thousand dollars (\$1,000) for examination; three hundred dollars (\$300) for licensure application or license renewal; twenty-five dollars (\$25) for an original or replacement certificate; fifty dollars (\$50) for administrative services, including, but not limited to, mailing lists and release of information to other boards for purposes of licensure; one hundred dollars (\$100) for retired or inactive status licenses; three hundred dollars (\$300) for late fees, including the late filing of license renewals, continuing professional education reports, and firm registrations; two hundred dollars (\$200) for firm registration; and, fifty dollars (\$50) for practice privileges.

Uses: BOARD OF ACCOUNTANCY. All the monies in this fund are used to pay the expenses of carrying out the provisions of the Idaho Accountancy Act (Idaho Code §54-217). The State Board of Accountancy establishes rules for all certified public accountants and licensed public accountants in Idaho and administers the Uniform CPA Examination.

Budget Unit: SGBC(422) Board of Accountancy

<b>FY 01</b> \$415,214	<b>FY 02</b> \$352,848	<b>FY 03</b> \$382,580	<b>FY 04</b> \$353,143	<b>FY 05</b> \$327,555
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Sources: All applicants for registration as a professional engineer or professional land surveyor, or certification as an engineer-in-training or land surveyor-in-training must pay the following fees to the Board of Professional Engineers and Land Surveyors (Idaho Code §54-1213 and Idaho Administrative Code 10.01.01.011.04):

APPLICATION FEES: corporate certificate of authorization: \$245; professional engineer (non-structural) examination or re-examination: \$245; structural engineer examination or re-examination: \$620; land surveyor examination or re-examination: \$245; engineer-in-training examination or re-examination: \$85; land surveyor-in-training examination or re-examination: \$95.

**RECIPROCAL REGISTRATION FEES:**

professional engineer: \$120; land surveyor: \$120; structural engineer: \$100.

**RENEWAL FEES:**

corporation: \$50; professional engineer: \$80; land surveyor: \$80; professional engineer/land surveyor (combined): \$160; engineer-in-training: \$20; land surveyor-in-training: \$20; retired \$10.

Uses: BOARD OF PROFESSIONAL ENGINEERS AND LAND SURVEYORS. The money in this fund is used to pay the cost of administering the provisions of Title 54, Chapter 12, Idaho Code.

Budget Unit: SGBE(424) Board of Prof. Engineers & Land Surveyors

<b>FY 01</b>	<b>\$363,528</b>	<b>FY 02</b>	<b>\$353,069</b>	<b>FY 03</b>	<b>\$375,086</b>	<b>FY 04</b>	<b>\$380,028</b>	<b>FY 05</b>	<b>\$408,281</b>
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Sources: All fees and renewal fees received by the Bureau of Occupational Licenses for licenses to engage in certain regulated trades, businesses, occupations, or professions are deposited into the Occupational License Fund (Idaho Code §67-2605).

Uses: BUREAU OF OCCUPATIONAL LICENSES. All expenses of the Bureau of Occupational Licenses incurred in administration of the provisions of the law relative to licensing are paid out of this fund (Idaho Code §67-2606). The Bureau of Occupational Licenses administers the licensing of eighteen professions: acupuncturists, athlete agents, architects, barbers, chiropractors, cosmetologists, counselors, marriage and family therapists, denturists, hearing aid dealers and fitters, landscape architects, morticians, nursing home administrators, optometrists, podiatrists, psychologists, certified real estate appraisers, residential care facility administrators, and social workers.

Budget Unit: SGBH(427) Bureau of Occupational Licenses

<b>FY 01</b>	<b>\$1,305,069</b>	<b>FY 02</b>	<b>\$1,290,267</b>	<b>FY 03</b>	<b>\$1,385,633</b>	<b>FY 04</b>	<b>\$1,473,295</b>	<b>FY 05</b>	<b>\$1,616,394</b>
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Sources: Licenses are issued under the provisions of Title 54, Chapter 19, Idaho Code. Receipts from these licenses are credited to this fund.

Uses: PUBLIC WORKS CONTRACTORS LICENSE BOARD. FY 2000 expenditures from this fund occurred when the Public Works Contractors License Board was a separate regulatory board within the Department of Self-Governing Agencies. After that year and pursuant to H713, the Board was transferred to the Division of Building Safety. Subsequent expenditures are reflected within the Division of Building Safety. The monies are used to administer and enforce the provisions of Title 54, Chapter 19, Idaho Code. Under the provisions of this chapter, the Public Works Contractor Licensing Board licenses contractors, builders, subcontractors and specialty contractors doing public works construction.

Budget Unit: SGBI(428) Public Works Contractors License Board

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Sources: A biennial license fee of \$200 is paid by persons desiring to be real estate licensees (Idaho Code §54-2020 and Idaho Administrative Code 33.01.01.101). In addition to the licensing fee, there is an examination fee and reexamination fee, fees for record exchanges, late renewals, out-of-state subdivided lands registrations, fines, course registrations, and educational fees.

All fees collected by the Idaho Real Estate Commission under the provisions of the Real Estate License Law are to be deposited with the State Treasurer to the credit of this fund (Idaho Code §54-2021). Note: this fund is referred to as the Special Real Estate Fund in Idaho Code.

Uses: REAL ESTATE COMMISSION. All monies from this fund are used to carry out the provisions of the Real Estate License Law including the improvement of the real estate profession, improvement of real estate education, and the remaining funds to be used for the promotion and advertising of Idaho, at the direction of the Commission.

Budget Unit: SGBJ(429) Real Estate Commission

<b>FY 01</b>	<b>\$893,560</b>	<b>FY 02</b>	<b>\$867,589</b>	<b>FY 03</b>	<b>\$914,352</b>	<b>FY 04</b>	<b>\$979,460</b>	<b>FY 05</b>	<b>\$957,024</b>
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Sources: All applicants for the practice of geology must pay the following amount to the Board of Professional Geologists:

\$100 registration fee (eighty dollars of this amount is remitted with the application for examination and \$20 is paid prior to issuance of the certificate). A renewal fee of \$60 is charged, as is a fee of \$20 for lost or mutilated certificates. A re-examination fee of \$50 is charged for applicants retaking the examination.

Uses: BOARD OF PROFESSIONAL GEOLOGISTS. Monies from this fund are used for examinations, registration, and other costs of the State Board of Registration for Professional Geologists.

Budget Unit: SGBK(430) Board of Professional Geologists

<b>FY 01</b>	<b>\$32,626</b>	<b>FY 02</b>	<b>\$42,321</b>	<b>FY 03</b>	<b>\$43,074</b>	<b>FY 04</b>	<b>\$42,799</b>	<b>FY 05</b>	<b>\$42,360</b>
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Sources: Applicants for certification as shorthand reporters must pay the following fees to the Certified Shorthand Reporters Board (Idaho Code §54-3110):

Application fee for any temporary or regular certificate--\$50; examination fee for the administration of the reporters' examination to any applicant--\$50; renewal fee for any regular or temporary certificate--\$75. There is also a \$40 reinstatement fee for any application for reinstatement of a temporary or regular certificate which has been revoked or suspended.

Uses: CERTIFIED SHORTHAND REPORTERS BOARD. Monies are used to administer the Certified Shorthand Reporters Act (Idaho Code §54-3117). The duties of the board are to certify and license shorthand reporters.

Budget Unit: SGBM(432) Certified Shorthand Reporters Board

<b>FY 01</b>	<b>\$19,981</b>	<b>FY 02</b>	<b>\$20,967</b>	<b>FY 03</b>	<b>\$19,167</b>	<b>FY 04</b>	<b>\$15,977</b>	<b>FY 05</b>	<b>\$18,596</b>
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Sources: The current fee structure provides for the following charges (Idaho Code §36-2108(d)):

Outfitter License--\$325; Designated Agent License--\$125; Guide License--\$95; Major Amendment--\$200; Minor Amendment--\$35. First Time license application fees are: Outfitter \$400; Designated Agent \$50; Guide \$20.

A surety bond of \$10,000 is filed with the Outfitters and Guides Licensing Board before an outfitter license may be issued (Idaho Code §36-2108(b)).

Any person found guilty of acting in a capacity of an outfitter or a guide without a proper license may be punished by a fine of not less than \$100 nor more than \$5,000. Fines and penalties collected as a result of convictions for violation of the Outfitters and Guides Act, or the Outfitters and Guides Licensing Board Rules, are distributed pursuant to Idaho Code §36-2117A. In accordance with this section, 50% of all moneys collected shall be deposited with the State Treasurer. The State Treasurer shall credit the same to the Idaho Outfitters and Guides Licensing Board fund, and 50% shall go to the general fund in the State operating fund.

Uses: OUTFITTERS AND GUIDES LICENSING BOARD. Monies in this fund are used to conduct Board operations (Idaho Code §36-2111). These activities include: qualification and licensing of approximately 3,400 outfitters and guides annually; development and implementation of a comprehensive information and education program for the benefit of the general public, the industry, and state and federal agencies; and the enforcement of the Outfitters and Guides Act.

Budget Unit: SGBN(434) Outfitters and Guides Licensing Board

<b>FY 01</b> \$416,799	<b>FY 02</b> \$444,565	<b>FY 03</b> \$449,432	<b>FY 04</b> \$437,102	<b>FY 05</b> \$423,568
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**Total State Regulatory Fund (0229-00)**

<b>FY 01</b> \$3,456,137	<b>FY 02</b> \$3,380,720	<b>FY 03</b> \$3,593,265	<b>FY 04</b> \$3,697,688	<b>FY 05</b> \$3,810,246
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**Fund: Real Estate Recovery (0517-00)**

Sources: A \$20 fee is levied on top of the biennial licensing fee for real estate licensees (Idaho Code §54-2069).

Uses: REAL ESTATE COMMISSION. All monies for this account are used to maintain a balance of twenty thousand dollars (\$20,000) in the Recovery Fund, to be used for satisfying claims against persons licensed under this chapter. Any balance over the twenty thousand dollars (\$20,000) is deposited in the regulatory fund.

Budget Unit: SGBQ (Cont) (429) Real Estate Recovery

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$10,000
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**Regulatory Boards Grand Total**

<b>FY 01</b> \$3,456,137	<b>FY 02</b> \$3,380,720	<b>FY 03</b> \$3,593,265	<b>FY 04</b> \$3,697,688	<b>FY 05</b> \$3,820,246
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## Office of State Appellate Public Defender

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To carry out statutory duties.

Budget Unit: SGDA(443) Office of State Appellate Public Defender

<b>FY 01</b> \$1,088,355	<b>FY 02</b> \$1,191,196	<b>FY 03</b> \$1,175,076	<b>FY 04</b> \$1,196,134	<b>FY 05</b> \$1,265,908
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<b>Office of State Appellate Public Defender Grand Total</b>				
<b>FY 01</b> \$1,088,355	<b>FY 02</b> \$1,191,196	<b>FY 03</b> \$1,175,076	<b>FY 04</b> \$1,196,134	<b>FY 05</b> \$1,265,908



## Division of Veterans Services

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To carry out the duties of the Division of Veterans Services.

Budget Unit: SGVS(444) Veterans Services

<b>FY 01</b>	\$648,200	<b>FY 02</b>	\$3,369,774	<b>FY 03</b>	\$1,259,363	<b>FY 04</b>	\$2,084,902	<b>FY 05</b>	\$2,061,991
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### Fund: Veterans Transportation (0120-01)

Sources: Consists of such funds as may be appropriated for that purpose by the legislature, grants, donations, interest earnings, or moneys from other sources (Section 65-208).

Uses: Moneys in this fund are used to provide a voucher system for transportation services for wheelchair-bound veterans who need transportation to and from medical appointments.

Budget Unit: SGVS(444) Veterans Services

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$1,028	<b>FY 04</b>	\$0	<b>FY 05</b>	\$0
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### Fund: Veterans Cemetery Maintenance (0211-00)

Sources: Includes moneys received from the sale of veterans motor vehicle license plates and motorcycle license plates, along with renewal fees as provided in Section 49-418 and 49-418D, Idaho Code; gifts; grants; contributions and bequests to the fund; revenues derived from the sale of state commemorative silver medallions as authorized in Section 67-1223, Idaho Code; benefits paid by the United States Department of Veterans Affairs for burial and plot allowance for persons interred at the state veterans cemetery and charges related to interment, disinterment and reinterment in the state veterans cemetery as authorized and directed by Section 65-202, Idaho Code; interest earnings; and any other moneys as may be provided by law (Section 65-107).

FOOTNOTE: Veterans Services is asking that benefits paid by the United States Department of Veterans Affairs for burial and plot allowances for persons interred at the state veterans cemetery as authorized and directed by Section 65-202, Idaho Code, be placed in fund the Miscellaneous Revenue Fund (0349) as they are actually miscellaneous receipts. Veterans Services plans on initiating the necessary code changes to Sections 65-202 and 65-107, during the 2005 Legislative Session. To date, no moneys have been appropriated from this fund.

Uses: Moneys in the fund is used exclusively for the purposes of operating, maintaining, and acquiring services and personal property for a state veterans cemetery; and is continuously appropriated for such purposes.

Budget Unit: SGVL (Cont) (444) DVS - License Plate Fees

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$0
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**Fund: Cooperative Welfare (0220-00)**

Sources: Appropriations from the General Fund (\$56-404).

Federal grants-in-aid made to the State of Idaho by all federal agencies (\$56-402).

\$650,000 annually from the Liquor Fund (\$23-404 (1)(b)(v)).

Appropriations from other fund sources as authorized by the state legislature.

Proceeds of the receipts to appropriations, funds from the sale of surplus property, and all other miscellaneous income generated by the service delivery of health and welfare services.

Uses: All the moneys in this fund are appropriated for public health and welfare purposes. The money is used to pay salaries, travel, other current expenses, and capital outlay for administering public assistance, medical care, foster care and other expenses classified under relief, pensions and refunds.

Financial payments are made to eligible (aged, dependent children, blind, and disabled) Idaho citizens directly. Medical payments are made directly to providers of medical assistance.

Budget Unit: SGVR(444) DVS - Reappropriation

<b>FY 01</b>	<b>\$223,039</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Includes Medicaid reimbursement and moneys received from patients at any of the state's three veterans homes.

Uses: The money in this fund is used for the support and maintenance of the Division of Veterans Services

Budget Unit: SGVS(444) Veterans Services

<b>FY 01</b>	<b>\$8,665,790</b>	<b>FY 02</b>	<b>\$5,846,470</b>	<b>FY 03</b>	<b>\$6,280,040</b>	<b>FY 04</b>	<b>\$8,768,731</b>	<b>FY 05</b>	<b>\$10,079,447</b>
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**Fund: Veterans Home Endowment Income (0481-24)**

Sources: Money in this fund is five-thirtieths (5/30) of accrued funds resulting from all rentals, income, and interest from lands set aside by Section 11 of an Act of Congress, approved July 3, 1890, called the Charitable Institutions Fund (\$66-1103 and \$66-1106).

Uses: The money in this fund is used for the support and maintenance of the three state veterans homes (\$66-1107).

Budget Unit: SGVS(444) Veterans Services

<b>FY 01</b>	<b>\$748,842</b>	<b>FY 02</b>	<b>\$734,485</b>	<b>FY 03</b>	<b>\$673,176</b>	<b>FY 04</b>	<b>\$571,700</b>	<b>FY 05</b>	<b>\$475,200</b>
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**Fund: Federal Grant (0348-00)**

Sources: Includes federal per diem amounts paid by Veterans Affairs.

Uses: The money in this fund is used for the support and maintenance of the Division of Veterans Services.

Budget Unit: SGVS(444) Veterans Services

<b>FY 01</b>	<b>\$5,116,557</b>	<b>FY 02</b>	<b>\$6,376,299</b>	<b>FY 03</b>	<b>\$8,975,190</b>	<b>FY 04</b>	<b>\$10,315,348</b>	<b>FY 05</b>	<b>\$8,592,973</b>
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**Division of Veterans Services Grand Total**

<b>FY 01</b>	<b>\$15,402,428</b>	<b>FY 02</b>	<b>\$16,327,028</b>	<b>FY 03</b>	<b>\$17,188,798</b>	<b>FY 04</b>	<b>\$21,740,680</b>	<b>FY 05</b>	<b>\$21,209,610</b>
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# Idaho Transportation Department

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## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: One-time funding for Airport Development Grants to serve as match for federal AIR-21 funding.

Budget Unit: TRFG(290) Aeronautics

<b>FY 01 \$0</b>	<b>FY 02 \$321,715</b>	<b>FY 03 \$0</b>	<b>FY 04 \$0</b>	<b>FY 05 \$0</b>
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## Fund: State Aeronautics (0221-00)

Sources: Fund 0221-00 acts as a bucket to deposit all revenues available to the State Aeronautics Fund.

An aviation fuel tax is levied on all aircraft engine fuel sold in this state at the rate of 5 1/2 cents per gallon of aviation gasoline, and 4 1/2 cents per gallon of jet fuel (§63-2408). All moneys collected for licensing of aircraft and airmen, and all fines and penalties paid under the provisions of the law relating to or regulating the operations, registrations of licensing of aircraft or pilots, air safety or air flight not otherwise appropriated, and paid into the State Aeronautics Fund (§21-211). Interest earned on idle funds are retained in this fund for the benefit of the State Aeronautics program as provided by legislation passed during the 2001 session. In addition, for FY 2003, receipts of up to \$168,500 in insurance proceeds stemming from the crash of a department-owned aircraft are reappropriated. In the budget process, fund-detail 0221-02 is used to designate the estimated revenues derived from these dedicated sources.

In the budget process, fund-detail 0221-03 is used to designate the estimated revenues derived from federal grants.

Also, receipts are collected and deposited to this fund to offset the use of state owned aircraft by other state agencies. In the budget system, fund-detail 0221-04 is used to designate the estimated revenues derived from billing to other state agencies.

Uses: The State Controller's accounting system controls expenditures at the fund level without regard to revenue source.

The State Aeronautics Fund is used for the purpose of furthering the development, administration, and enforcement of laws relating to aviation, for grants to airports, for the maintenance of state-owned airports, and for the operations of state-owned aircraft.

Budget Unit: TRFE(290) Capital Facilities

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$0</b>	<b>FY 04 \$0</b>	<b>FY 05 \$50,000</b>
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Budget Unit: TRFG(290) Aeronautics

<b>FY 01 \$1,779,995</b>	<b>FY 02 \$1,786,113</b>	<b>FY 03 \$2,495,463</b>	<b>FY 04 \$3,321,147</b>	<b>FY 05 \$2,874,287</b>
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## Total State Aeronautics Fund (0221-00)

<b>FY 01 \$1,779,995</b>	<b>FY 02 \$1,786,113</b>	<b>FY 03 \$2,495,463</b>	<b>FY 04 \$3,321,147</b>	<b>FY 05 \$2,924,286</b>
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## Fund: Emergency Relief (0232-00)

Sources: Federal Emergency Management Act (FEMA) funds.

Uses: Used for repair of highways damaged by flooding.

Budget Unit: TRFZ (Cont) (290) Disaster Subgrant

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$344,012</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### **Fund: Local Highway Distribution (0259-01)**

Sources: This fund is a special fund for local units' of government share of the highway users revenue. Moneys are transferred to this special fund monthly by the State Controller's Office from the Highway Distribution Fund (§40-701).

Uses: The apportionment of funds in this account is described in §40-709. Each month three hundred twenty-six thousandths of one percent (0.326%) is appropriated to the local highway technical assistance council, and the balance of the appropriation is distributed to the locals. Apportionment of funds to local units of government is as follows: 30% goes to incorporated or specially chartered cities that maintain roads (§50-1301) based on population and 70% goes to counties and highway districts. Of the portion going to counties and highway districts, 10% is divided equally among the forty-four counties, 45% is divided based on the dollar proportion of motor vehicle registrations, and 45% is divided based on the proportion of the number of miles of improved highways.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

<b>FY 01</b>	<b>\$117,336,342</b>	<b>FY 02</b>	<b>\$116,568,705</b>	<b>FY 03</b>	<b>\$110,939,078</b>	<b>FY 04</b>	<b>\$112,257,745</b>	<b>FY 05</b>	<b>\$117,486,092</b>
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Budget Unit: TRNB (Cont) (290) Local Distribution Fund Restricted

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### **Total Local Highway Distribution Fund (0259-01)**

<b>FY 01</b>	<b>\$117,336,342</b>	<b>FY 02</b>	<b>\$116,568,705</b>	<b>FY 03</b>	<b>\$110,939,078</b>	<b>FY 04</b>	<b>\$112,257,745</b>	<b>FY 05</b>	<b>\$117,486,092</b>
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### **Fund: Local Bridge Inspection (0259-03)**

Sources: Receives \$100,000 from gasoline tax each year to promote the public safety on bridges on local roads and streets (§63-2412). Interest earned on the investment of idle moneys in the local bridge inspection fund goes to the local bridge inspection fund.

Uses: Moneys are used for the payment of the local matching share of federal funds available for periodic inspections of bridges to comply with federal laws (§40-703).

Budget Unit: TRLA (Cont) (290) Local Assistance

<b>FY 01</b>	<b>\$55,372</b>	<b>FY 02</b>	<b>\$63,339</b>	<b>FY 03</b>	<b>\$111,319</b>	<b>FY 04</b>	<b>\$85,598</b>	<b>FY 05</b>	<b>\$99,958</b>
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### **Fund: Railroad Grade Crossing Protection (0259-04)**

Sources: Receives \$250,000 from gasoline tax each year to promote the public safety at railroad grade crossings (§63-2412).

Uses: Moneys are used for the payment of all or part of the cost of installing, reconstructing, maintaining, or improving automatic or other safety appliances, signals or devices at railroad grade crossings (§62-304A).

Budget Unit: TRLA (Cont) (290) Local Assistance

<b>FY 01</b>	<b>\$4,821</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$233,589</b>	<b>FY 04</b>	<b>\$1,094,047</b>	<b>FY 05</b>	<b>\$67,105</b>
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## Fund: State Highway (0260-00)

Sources: Fund 0260 acts as a bucket to deposit all revenues available to the State Highway Fund.

The State Highway Fund (§40-702) receives most of its state funding from the Highway Distribution Fund (0261) according to the provisions of Idaho Code §40-792(2)(c). Fees established in title 49 are also distributed to the State Highway Fund. Miscellaneous receipts for sale of equipment, services, supplies and right-of-way permits. Interest earned on invested State Highway Fund dollars. In the budget system, fund-detail 0260-02 is used to designate the estimated revenues derived from these dedicated sources.

Federal aid is deposited to this fund as reimbursement of approved state expenditures for construction and improvement of highways. In the budget system, fund-detail 0260-03 is used to designate the estimated revenues available from federal sources.

Revenues derived from billings to other state agencies for services provided. In the budget system, fund-detail 0260-04 is used to designate the estimated revenues derived from billings to other state agencies for services provided.

Local and private funds are deposited to the State Highway Fund under joint contract federal/local/state/private agreements for construction and improvements of transportation systems. In the budget system, fund-detail 0260-05 is used to designate the estimated revenues derived from local governments and private parties.

Uses: The State Controller's accounting system controls expenditures at the fund level without regard to revenue source.

Moneys from this fund are used to pay for constructing, maintaining and administering the state highway system. State funds are used to match federal funds. This fund is used for Management and Support Services, Capital Facilities, Planning, Public Transportation and also pays operating costs of the Motor Vehicle Division to administer the provisions of Title 49 of the Idaho Code. Up to .5% of the State Highway Fund may be used to encourage use of recycled materials (§40-707).

Budget Unit: TRFA(290) Management and Support

<b>FY 01</b>	<b>\$18,583,891</b>	<b>FY 02</b>	<b>\$18,424,804</b>	<b>FY 03</b>	<b>\$19,759,600</b>	<b>FY 04</b>	<b>\$18,411,301</b>	<b>FY 05</b>	<b>\$19,984,591</b>
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Budget Unit: TRFB(290) Planning

<b>FY 01</b>	<b>\$3,404,721</b>	<b>FY 02</b>	<b>\$3,593,398</b>	<b>FY 03</b>	<b>\$3,315,592</b>	<b>FY 04</b>	<b>\$3,428,074</b>	<b>FY 05</b>	<b>\$3,595,784</b>
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Budget Unit: TRFC(290) Motor Vehicles

<b>FY 01</b>	<b>\$15,641,494</b>	<b>FY 02</b>	<b>\$16,001,495</b>	<b>FY 03</b>	<b>\$16,129,549</b>	<b>FY 04</b>	<b>\$16,146,839</b>	<b>FY 05</b>	<b>\$17,156,153</b>
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Budget Unit: TRFD(290) Highway Operations

<b>FY 01</b>	<b>\$113,275,817</b>	<b>FY 02</b>	<b>\$120,722,820</b>	<b>FY 03</b>	<b>\$112,085,642</b>	<b>FY 04</b>	<b>\$118,706,670</b>	<b>FY 05</b>	<b>\$124,617,761</b>
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Budget Unit: TRFE(290) Capital Facilities

<b>FY 01</b>	<b>\$5,279,999</b>	<b>FY 02</b>	<b>\$2,285,901</b>	<b>FY 03</b>	<b>\$2,799,845</b>	<b>FY 04</b>	<b>\$2,199,499</b>	<b>FY 05</b>	<b>\$3,798,393</b>
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Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

<b>FY 01</b>	<b>\$203,462,044</b>	<b>FY 02</b>	<b>\$217,295,734</b>	<b>FY 03</b>	<b>\$256,500,658</b>	<b>FY 04</b>	<b>\$253,831,494</b>	<b>FY 05</b>	<b>\$276,823,166</b>
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Budget Unit: TRFH(290) Public Transportation

<b>FY 01</b>	<b>\$3,659,489</b>	<b>FY 02</b>	<b>\$3,853,679</b>	<b>FY 03</b>	<b>\$3,995,705</b>	<b>FY 04</b>	<b>\$3,879,115</b>	<b>FY 05</b>	<b>\$4,174,573</b>
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### Total State Highway Fund (0260-00)

<b>FY 01</b>	<b>\$363,307,455</b>	<b>FY 02</b>	<b>\$382,177,832</b>	<b>FY 03</b>	<b>\$414,586,590</b>	<b>FY 04</b>	<b>\$416,602,992</b>	<b>FY 05</b>	<b>\$450,150,420</b>
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**Fund: State Highway (Disaster) (0260-06)**

Sources: ITD established this fund with the first six million dollars from the Restricted Highway Fund (HB 871 of 1996) and six million dollars from the Petroleum Clean Water Trust Fund (HB 289 of 1997).

Uses: Funds from this account are managed by ITD and provide the state and local match for federal disaster funds for road and street repair and restoration of local and state roads and bridges damaged by natural disasters in specific years and for specified counties (§41-4909A). (NOTE: A modest amount from this fund is expended in Contract Construction)

Budget Unit: TRFD(290) Highway Operations

<b>FY 01</b>	<b>\$7,275</b>	<b>FY 02</b>	<b>\$2,854</b>	<b>FY 03</b>	<b>\$3,056</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$54</b>
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Budget Unit: TRFF(290) Contract Construction & Right-of-Way Acquisition

<b>FY 01</b>	<b>\$1,075,312</b>	<b>FY 02</b>	<b>\$986,388</b>	<b>FY 03</b>	<b>\$935,860</b>	<b>FY 04</b>	<b>\$274,572</b>	<b>FY 05</b>	<b>\$155,031</b>
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**Total State Highway (Disaster) Fund (0260-06)**

<b>FY 01</b>	<b>\$1,082,587</b>	<b>FY 02</b>	<b>\$989,242</b>	<b>FY 03</b>	<b>\$938,916</b>	<b>FY 04</b>	<b>\$274,572</b>	<b>FY 05</b>	<b>\$155,086</b>
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**Fund: Highway Distribution (0261-00)**

Sources: The Highway Distribution Fund includes State Highway Users Revenue collected under the following provisions:  
(1) Gasoline (§63-2402, §63-2405); less administration cost (Tax Commission) and refunds (§63-2412); less R.R. Grade Crossing (§63-2412); less Local Bridge Inspection (§63-2412); less 1.28% to Waterways Improvement, Parks & Recreation capital improvements, and Search & Rescue §63-2412 (e)(1); less 1.28% to Off-Road Vehicles, Park & Recreation capital improvements, and Search & Rescue §63-2412 (e)(2); and less .44% to the Parks and Recreation Capital Improvement Fund for roads and bridges §63-2412(e)(3). (2) Special Fuel Tax (§63-2416) less administration cost (Tax Commission) and refunds (§63-2418). (3) Special fuel permits & decals (§63-2438). (4) Penalties, interest & fines (Motor Fuels) (§63-2441, §63-3045). (5) Vehicle Registrations (§49-402, §49-434, §49-422). (6) 96 Hour and Single Trip Permits (§49-433). (7) Operator License (§49-306) less funds to Counties (§49-306(6)), less funds to EMS (§49-306(8)), less funds to Drivers Training (§49-306(8)). (8) Caravan Permits (§49-1102). (9) Reflector Plate Fees (§49-450) less funds to Plate Manufacturing Fund (§49-450). (10) Excess weight permits (§49-1002), Dealers Plates, Stickers, & Temporary Registration Permits (§49-1004, §49-523). (11) Fines (§19-4705, §40-2211, §49-239) less cities and counties retain part (§19-4705).

Uses: This fund is used to collect and distribute highway user's revenue according to the provision of Idaho Code §40-701. The net revenue in this fund is distributed: 57% to the State Highway Fund (0260), 38% to the Local Highway Distribution Fund (0259-01), and 5% to the Idaho Law Enforcement Fund (0264).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Plate Manufacturing (0262-00)**

Sources: In addition to the vehicle registration, whenever any plate is issued for vehicle registration there shall be charged a fee of three dollars per plate to be deposited into this fund (§49-450).

Uses: Of the amount collected for each plate, \$.50 shall be used to pay the Idaho Heritage Trust for the use of the copyrighted design provided for in §49-443 (1). After the actual costs of producing and manufacturing the plate are paid from the fund, the remainder is deposited into the Highway Distribution Fund. The Plate Manufacturing Fund is continuously appropriated (§49-450A).

Budget Unit: TRMA (Cont) (290) Plate Manufacturing

<b>FY 01</b>	<b>\$1,259,920</b>	<b>FY 02</b>	<b>\$1,227,157</b>	<b>FY 03</b>	<b>\$1,330,265</b>	<b>FY 04</b>	<b>\$1,304,294</b>	<b>FY 05</b>	<b>\$1,787,057</b>
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**Fund: Abandoned Vehicle (0277-00)**

Sources: An account is established, to be known and designated as the abandoned vehicle trust fund. There shall be set aside, paid into and credited to the fund, moneys remaining from any sale of an abandoned vehicle after satisfaction of all possessory liens and costs of conducting the sale (§49-1818(1)).

Uses: Moneys in the Abandoned Vehicle Trust Fund are continuously appropriated for the purposes of satisfying allowable claims and reimbursing the costs of administering the provisions of the chapter (§49-1818(2)).

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

<b>FY 01</b>	<b>\$2,477</b>	<b>FY 02</b>	<b>\$2,513</b>	<b>FY 03</b>	<b>\$1,539</b>	<b>FY 04</b>	<b>\$1,749</b>	<b>FY 05</b>	<b>\$3,060</b>
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**Fund: Local Highway Trust (0513-00)**

Sources: Funds are submitted from local government agencies to cover in advance their share of preliminary engineering, right-of-way and construction on local projects. The money is held in this fund until the work on the project begins.

Uses: The funds are the local match on highway projects. The interest is distributed among the projects. If the project is canceled the funds are returned to the local government agency.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Motor Vehicle Trust (0576-00)**

Sources: This fund holds jeopardy assessments, bonds and over-payments made by motor carriers and registration fees collected for other states under the International Registration Plan. It is also a temporary holding fund until the funds can be distributed to the proper funds.

Uses: Moneys collected on behalf of other states are paid out to them. Posted bond moneys are returned when appropriate, and the temporarily held funds are disbursed when the appropriate funds have been identified.

Budget Unit: TRNA (Cont) (290) Trust Refund and Distribution

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Idaho Traffic Safety (0263-00)**

Sources: The National Highway Traffic Safety Association and the Federal Highway Administration make reimbursement for the completion of certain specific safety tasks. This fund holds the reimbursement moneys until they are distributed to the state or local agencies who have performed the tasks. The Idaho Traffic Safety Commission and the Idaho Department of Transportation staff act for the state to carry out activities required by the federal highway safety act of 1966 (§40-509).

Uses: Reimbursement for federally approved safety task costs.

Budget Unit: TRFD(290) Highway Operations

<b>FY 01</b>	<b>\$1,509,641</b>	<b>FY 02</b>	<b>\$1,505,114</b>	<b>FY 03</b>	<b>\$1,483,902</b>	<b>FY 04</b>	<b>\$1,400,775</b>	<b>FY 05</b>	<b>\$1,539,357</b>
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**Idaho Transportation Department Grand Total**

<b>FY 01</b>	<b>\$486,338,611</b>	<b>FY 02</b>	<b>\$504,985,742</b>	<b>FY 03</b>	<b>\$532,120,661</b>	<b>FY 04</b>	<b>\$536,342,920</b>	<b>FY 05</b>	<b>\$574,212,422</b>
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## Department of Administration

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The Department of Administration uses General Fund money primarily for:

- The operational and personnel costs of the Director's Office
- A portion of the Division of Purchasing's personnel and operational costs
- State Wide Area Network staff and operations
- A major portion of the Postal Services program
- Capitol Mall rent for elected officials
- A portion of fiscal staff salaries who provide support for small state agencies
- Payment of some building bonds

Budget Unit: ADAA(200) Director's Office

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$244,772	\$245,897	\$259,279	\$245,173	\$256,098

Budget Unit: ADAB(200) Information Technology & Communications

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,204,138	\$1,120,562	\$744,490	\$781,234	\$809,014

Budget Unit: ADAC(200) Public Works

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,205,980	\$2,017,996	\$812,111	\$269,199	\$265,200

Budget Unit: ADAD(200) Purchasing

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$613,689	\$970,532	\$829,578	\$897,519	\$900,330

Budget Unit: ADAM(200) Information Technology Resource Management Council

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$56,500	\$53,938	\$54,398	\$57,531	\$60,704

Sources: See Common Fund source description at beginning of department write-up.

Uses: Principal and interest on the state's bonded indebtedness for the construction of buildings.

Budget Unit: ADAP(200) Bond Payment

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$6,449,289	\$6,272,312

### Total General Fund (0001-00)

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$4,325,079	\$4,408,924	\$2,699,855	\$8,699,946	\$8,563,657

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### Fund: Indirect Cost Recovery (0125-00)

Sources: Charges to other bureaus within the Department of Administration to allocate administrative overhead costs.

Uses: Funds are used to pay the salaries, operating costs, and capital equipment costs for centralized administrative functions for the entire department. For example, accounting positions for the department are funded from overhead charges to all the department's divisions.



Budget Unit: ADAA(200) Director's Office

<b>FY 01</b> \$920,085	<b>FY 02</b> \$710,537	<b>FY 03</b> \$660,629	<b>FY 04</b> \$658,603	<b>FY 05</b> \$680,311
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Budget Unit: ADAB(200) Information Technology & Communications

<b>FY 01</b> \$0	<b>FY 02</b> \$415,435	<b>FY 03</b> \$405,623	<b>FY 04</b> \$417,384	<b>FY 05</b> \$438,126
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**Total Indirect Cost Recovery Fund (0125-00)**

<b>FY 01</b> \$920,085	<b>FY 02</b> \$1,125,972	<b>FY 03</b> \$1,066,252	<b>FY 04</b> \$1,075,988	<b>FY 05</b> \$1,118,436
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**Fund: Idaho Emergency Communications (0275-01)**

Sources: This fund consists of moneys received from counties, cities, consolidated emergency communications operations, grants, donations, gifts and revenues from any other source to support the delivery of consolidated emergency communications systems. On an annual basis, one percent of the total emergency communications fees collected in the state of Idaho pursuant to Idaho Code §31-4804 is placed in the fund. (Idaho Code §31-4818(2)(3)).

Uses: The fund is continuously appropriated and the Idaho Emergency Communications Commission authorizes disbursement of money to eligible entities. Funds are allocated for the purpose of assisting cities, counties, ambulance districts and fire districts in the establishment, management, operations and accountability of consolidated emergency communications systems. (Idaho Code §31-4818).

Budget Unit: ADAR (Cont) (200) Emergency Communications

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$6,827
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**Fund: Permanent Building (0365-00)**

Sources: An additional tax is required when filing an income tax return. Every person and corporation required to file a return pays a tax of ten dollars (\$10), which is credited to the Permanent Building Fund (Idaho Code §57-1110).

Five million dollars (\$5,000,000) per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Idaho Code §63-3638).

Cigarette tax collections are based on a rate of 57 cents per package of 20 cigarettes. After setting aside funds for paying refund claims in the Cigarette Tax Refund Fund, five cents per package of cigarettes are distributed to the Public School Income Fund and five cents are earmarked for County Juvenile Probation Services. Of the remaining 47 cents collected per pack, 17.3% is distributed to the Permanent Building Fund (Idaho Code §63-2520).

A tax of four dollars and sixty-five cents (\$4.65) per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each and every barrel of beer sold for use within the State of Idaho. Thirty-three percent (33%) of the proceeds are deposited directly to the Permanent Building Fund (Idaho Code §23-1008).

One-half of state lottery earnings are distributed to the permanent building fund (Idaho Code §67-7434).

The Permanent Building Fund retains the interest earnings from its funds that are invested by the State Treasurer (Idaho Code §57-1108).

Interest earned on the Budget Stabilization Fund is credited to the permanent building fund (Idaho Code §57-814(1)).

Uses: All moneys in the Permanent Building Fund are dedicated to building needed structures and renovating or repairing existing structures at the several state institutions and for the several agencies of state government (Idaho Code §57-1108). The Department of Administration's Division of Public Works receives partial funding (personnel costs, operating expenses and capital outlay) from this fund. Some building bond/lease payments also come from this fund.

Budget Unit: ADAC(200) Public Works

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$6,501,286	\$6,583,459	\$5,519,952	\$1,838,231	\$1,904,384

Sources: See sources under the Public Works program write-up.

Uses: Principal and interest on the state's bonded indebtedness for the construction of buildings.

Budget Unit: ADAP(200) Bond Payment

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$0	\$0	\$3,932,868	\$8,822,423

**Total Permanent Building Fund (0365-00)**

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$6,501,286	\$6,583,459	\$5,519,952	\$5,771,099	\$10,726,807

**Fund: Administration and Accounting Services (0450-00)**

Sources: Pursuant to Idaho Code §67-3516, state agencies, departments and institutions may sell goods, products and services to the public and political entities. The Department of Administration bills for services including radio, microwave, telephone, postal, building space, parking, purchasing, records management, and copy services. The receipts for these activities are deposited into this fund and are appropriated to each division to cover its actual costs of providing the goods or services.

Uses: Interagency billing credits may be expended by the collecting agency in the fiscal year collected only to the extent that authority to do so has been requested and approved by the Legislature through an appropriation for the dedicated account. The collecting agency may expend all such receipts only to the extent that authority to do so has been requested and approved by the Legislature through an appropriation, except receipts received by agencies for the sale of capital outlay items or receipts from insurance for the settlement of claims may be included as an increase to their appropriation and must be identified at a class code level. Expenditure of such receipts must be for like kind capital outlay items. Some building bond payments also come from this fund.

Budget Unit: ADAA(200) Director's Office

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$20,261	\$14,555	\$14,369	\$24,138	\$21,019

Budget Unit: ADAB(200) Information Technology & Communications

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,445,689	\$2,400,361	\$2,307,734	\$2,689,505	\$2,762,538

Budget Unit: ADAC(200) Public Works

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$4,956,880	\$4,974,752	\$4,958,910	\$4,702,932	\$4,920,275

Budget Unit: ADAD(200) Purchasing

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,405,220	\$1,732,279	\$1,471,603	\$1,529,884	\$1,568,181

Budget Unit: ADAG (Cont) (200) Information Technology Continuous

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$5,686,295	\$3,138,131	\$2,616,250	\$2,057,835	\$2,020,709

Budget Unit: ADAH (Cont) (200) Purchasing Continuous

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$0	\$2,788,137	\$3,102,941	\$3,174,650	\$2,749,830

Budget Unit: ADAM(200) Information Technology Resource Management Council

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$517,525	\$447,432	\$378,000	\$363,306	\$412,760

Budget Unit: ADAP(200) Bond Payment

<b>FY 01 \$0</b>	<b>FY 02 \$0</b>	<b>FY 03 \$0</b>	<b>FY 04 \$642,200</b>	<b>FY 05 \$651,200</b>
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**Total Administration and Accounting Services Fund (0450-00)**

<b>FY 01 \$15,031,869</b>	<b>FY 02 \$15,495,648</b>	<b>FY 03 \$14,849,807</b>	<b>FY 04 \$15,184,449</b>	<b>FY 05 \$15,106,513</b>
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**Fund: Federal Surplus Property Revolving (0456-00)**

Sources: The administrator of the Division of Purchasing is authorized to make charges or assess fees from any recipient of federal surplus property which is acquired and distributed under the Federal Surplus Property Act. The charges are for the acquisition, warehousing, distribution or transfer of property of the United States, as well as for administrative costs (Idaho Code §67-5743).

Uses: The money from this fund is used to pay the cost of administering the federal surplus property program including payment of the actual expenses of current operations, the purchase of necessary equipment, and the acquisition and maintenance of working capital reserve within the Surplus Property Revolving Fund (Idaho Code §67-5744). Federal Surplus manages federal surplus personal property, available for donation to eligible health and educational institutions, units of state and local government, and to civil defense organizations or civil defense units established in accordance with state law or local ordinance.

Budget Unit: ADAD(200) Purchasing

<b>FY 01 \$389,744</b>	<b>FY 02 \$380,744</b>	<b>FY 03 \$386,126</b>	<b>FY 04 \$438,124</b>	<b>FY 05 \$349,331</b>
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**Fund: Employee Group Insurance (0461-00)**

Sources: A monthly per employee payment or transfer is made by each agency to the Department of Administration to fund the Group Insurance Program. The fund contains all contributions collected pursuant to the Group Insurance Act and all interest earned upon moneys in the fund (Idaho Code §67-5771). Contributions are paid by state agencies, employees and retirees.

Uses: Used to administer the Group Insurance Act by providing health insurance to all state employees and optional coverage for dependents and retirees. It also provides life insurance, short and long term disability, disability premium coverage, and managed mental health.

Budget Unit: ADAI (Cont) (200) Insurance Management Continuous

<b>FY 01 \$110,650,903</b>	<b>FY 02 \$125,212,400</b>	<b>FY 03 \$123,678,480</b>	<b>FY 04 \$141,254,616</b>	<b>FY 05 \$145,034,191</b>
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Budget Unit: ADAK(200) Office of Insurance Management

<b>FY 01 \$648,987</b>	<b>FY 02 \$680,751</b>	<b>FY 03 \$556,636</b>	<b>FY 04 \$653,165</b>	<b>FY 05 \$495,502</b>
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**Total Employee Group Insurance Fund (0461-00)**

<b>FY 01 \$111,299,890</b>	<b>FY 02 \$125,893,151</b>	<b>FY 03 \$124,235,116</b>	<b>FY 04 \$141,907,780</b>	<b>FY 05 \$145,529,693</b>
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**Fund: Retained Risk (0462-00)**

Sources: All premiums and surcharges received under Idaho Code §67-5777, all dollars received via subrogation, all refunds received on insurance policies canceled before expiration, all refunds or returns under experience rating arrangements with insurers, savings from amounts otherwise appropriated for the purchase of insurance or conduct of the operation of the Office of Insurance Management, all net proceeds of the sale of salvage resulting from losses paid out of the Retained Risk Fund, and interest earnings from invested fund balances.

Uses: This fund is used solely for payment of premiums, costs of maintaining the operation of a portion of the Office of Insurance Management, or upon losses not otherwise insured and suffered by the State as to property and risks which at the time of loss were eligible for such payment under regulations issued by the department director (Idaho Code §67-5775).

Budget Unit: ADAI (Cont) (200) Insurance Management Continuous

<b>FY 01</b> \$4,806,601	<b>FY 02</b> \$5,793,436	<b>FY 03</b> \$7,417,770	<b>FY 04</b> \$4,828,140	<b>FY 05</b> \$6,341,011
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Budget Unit: ADAK(200) Office of Insurance Management

<b>FY 01</b> \$530,479	<b>FY 02</b> \$578,342	<b>FY 03</b> \$552,594	<b>FY 04</b> \$543,415	<b>FY 05</b> \$583,652
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**Total Retained Risk Fund (0462-00)**

<b>FY 01</b> \$5,337,080	<b>FY 02</b> \$6,371,778	<b>FY 03</b> \$7,970,364	<b>FY 04</b> \$5,371,554	<b>FY 05</b> \$6,924,663
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**Fund: Administrative Code (0475-05)**

Sources: Fees charged to the agencies for providing services related to rule making. Fees charged to agencies and public for the printed material.

Uses: Moneys generated from the user fees covers the on-going operational costs of the program.

Budget Unit: ADAL(200) Administrative Rules

<b>FY 01</b> \$429,810	<b>FY 02</b> \$516,376	<b>FY 03</b> \$484,576	<b>FY 04</b> \$470,783	<b>FY 05</b> \$429,663
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**Fund: Hispanic Cultural Center Trust (0498-00)**

Sources: In October 1999, the state of Jalisco, Idaho's sister state in Mexico, donated \$50,000 for the construction of a Hispanic Cultural Center. Governor Kempthorne pledged to match the donation with state funds. To that end, the fiscal year 2001 appropriation for the Department of Commerce (H 787) authorized the State Controller to transfer \$50,000 in General Funds to the Hispanic Cultural Center Fund. Pursuant to section 3 of H 787, expenditure of these moneys was made contingent upon the Hispanic Cultural Center receiving \$2.9 million in non-state sources and specific authorization from the Joint Finance-Appropriations Committee.

In February 2003, Mr. Rogelio Valdez, a member Hispanic Cultural Center of Idaho's Board of Directors, informed the JFAC co-chairs and the Department of Administration (the custodian of the Hispanic Cultural Center Fund) that the \$2.9 million in non-state sources had been received.

In a letter dated February 24, 2003, the JFAC co-chairs directed the Controller to release the \$100,000 and any interest accrued therewith.

Uses: Construction of Hispanic Cultural Center in Nampa.

Budget Unit: ADAN(200)

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$115,927	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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**Fund: Industrial Special Indemnity (0519-00)**

Sources: The Industrial Special Indemnity Fund is funded by an annual assessment which equals two times the amount of ISIF's expenses incurred during the previous fiscal year less the existing cash balance of the Fund at the end of the fiscal year. The total annual assessment is pro-rated semi-annually among the State Insurance Fund, self-insured companies, and sureties based on each entity's proportionate share of total indemnity benefits paid on open workers' compensation claims during each semi-annual reporting period. Semi-annually the Industrial Commission will prepare and submit notice, no later than April 1 and September 1, to each responsible entity the amount of its pro rata share on indemnity benefits. The money is paid in semi-annual installments or before April 30 and September 30 of each year. Penalties for late filings will be assessed in accordance with the rules of the Industrial Commission (Idaho Code §72-327).

Uses: The moneys from this fund are used exclusively for the purposes of paying the administrative costs of operating the fund and making payments to claimants who have suffered an industrial injury subsequent to either a pre-existing physical impairment or condition, or a prior industrial injury which, when combined together, render the claimant totally and permanently disabled (Idaho Code §72-331 and §72-332).

Budget Unit: ADAA(200) Director's Office

<b>FY 01</b> \$206,561	<b>FY 02</b> \$225,045	<b>FY 03</b> \$237,526	<b>FY 04</b> \$227,304	<b>FY 05</b> \$255,463
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Budget Unit: ADAF (Cont) (200) Central Admin Continuous

<b>FY 01</b> \$4,283,304	<b>FY 02</b> \$4,363,856	<b>FY 03</b> \$4,665,364	<b>FY 04</b> \$4,492,859	<b>FY 05</b> \$3,057,241
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**Total Industrial Special Indemnity Fund (0519-00)**

<b>FY 01</b> \$4,489,865	<b>FY 02</b> \$4,588,901	<b>FY 03</b> \$4,902,891	<b>FY 04</b> \$4,720,163	<b>FY 05</b> \$3,312,704
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**Fund: Federal Grant (0348-00)**

Sources: Noncognizable Funds.

Uses: Past noncog funds have been used to finance the development and implementation of a Regional Planning Committee for planning and on-going management of the 700 MHz public safety interoperability communications spectrum.

Budget Unit: ADAB(200) Information Technology & Communications

<b>FY 01</b> \$0	<b>FY 02</b> \$342	<b>FY 03</b> \$483	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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Sources: Noncognizable Funds.

Uses: Past noncog funds have been used to support a meeting to develop a plan for Idaho's Geospatial Data Infrastructure.

Budget Unit: ADAM(200) Information Technology Resource Management Council

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$12,511	<b>FY 04</b> \$2,479	<b>FY 05</b> \$15,010
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b> \$0	<b>FY 02</b> \$342	<b>FY 03</b> \$12,994	<b>FY 04</b> \$2,479	<b>FY 05</b> \$15,010
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**Department of Administration Grand Total**

<b>FY 01</b> \$148,724,708	<b>FY 02</b> \$165,365,296	<b>FY 03</b> \$162,243,861	<b>FY 04</b> \$183,642,365	<b>FY 05</b> \$192,083,305
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## Building Fund Advisory Council

### Fund: Permanent Building (0365-00)

Sources: An additional tax is required when filing an income tax return. Every person and corporation required to file a return pays a tax of ten dollars (\$10), which is credited to the Permanent Building Fund (Idaho Code §57-1110).

Five million dollars (\$5,000,000) per year is continuously appropriated and set aside from the Sales Tax Fund to the Permanent Building Fund (Idaho Code §63-3638).

Cigarette tax collections are based on a rate of 57 cents per package of 20 cigarettes. After setting aside funds for paying refund claims in the Cigarette Tax Refund Fund, five cents per package of cigarettes are distributed to the Public School Income Fund and five cents are earmarked for County Juvenile Probation Services. Of the remaining 47 cents collected per pack, 17.3% is distributed to the Permanent Building Fund (Idaho Code §63-2520).

A tax of four dollars and sixty-five cents (\$4.65) per barrel of 31 gallons, and a like rate for any other quantity or fraction thereof, is levied and imposed upon each and every barrel of beer sold for use within the State of Idaho. Thirty-three percent (33%) of the proceeds are deposited directly to the Permanent Building Fund (Idaho Code §23-1008).

One-half of state lottery earnings are distributed to the permanent building fund (Idaho Code §67-7434).

The Permanent Building Fund retains the interest earnings from its funds that are invested by the State Treasurer (Idaho Code §57-1108).

Interest earned on the Budget Stabilization Fund is credited to the permanent building fund (Idaho Code §57-814(1)).

Uses: All moneys in the Permanent Building Fund are dedicated to building needed structures and renovating or repairing existing structures at the several state institutions and for the several agencies of state government (Idaho Code §57-1108). The Department of Administration's Division of Public Works receives partial funding (personnel costs, operating expenses and capital outlay) from this fund. Some building bond/lease payments also come from this fund.

Budget Unit: ADAJ (Cont) (200) Public Works Continuous - Alterations and Repairs

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$19,424,299	\$16,334,722	\$34,681,322	\$64,085,826	\$70,083,109

Budget Unit: ADHM(200) 1993 HB 443

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$232,166	\$138,693	\$30,081	\$0	(\$15,555)

Budget Unit: ADHO(200) HB 694 <1989

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$7,152	\$5,321	\$0	\$0	\$0

Budget Unit: ADHQ(200) HB 976 <1989

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$71,678	\$6,801	\$0	\$0	\$0

Budget Unit: ADHR(200) 1998 HB 831

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$5,747,753	\$2,324,157	\$1,013,015	\$222,221	\$199,755

Budget Unit: ADHS(200) 1999 HB 368

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$7,393,490	\$4,740,250	\$1,027,248	\$149,688	(\$26,008)

Budget Unit: ADHT(200) 2000 HB 773

<b>FY 01</b>	\$2,829,895	<b>FY 02</b>	\$7,159,376	<b>FY 03</b>	\$9,300,941	<b>FY 04</b>	\$1,337,761	<b>FY 05</b>	\$263,918
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Budget Unit: ADHU(200) 2001 HB 373

<b>FY 01</b>	\$43,613	<b>FY 02</b>	\$5,261,915	<b>FY 03</b>	\$3,852,204	<b>FY 04</b>	\$2,559,706	<b>FY 05</b>	\$840,304
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Budget Unit: AD SG(200) 1991 SB 1249

<b>FY 01</b>	\$1,013	<b>FY 02</b>	\$2,781	<b>FY 03</b>	\$1,000	<b>FY 04</b>	\$1,734	<b>FY 05</b>	\$41,739
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Budget Unit: AD SO(200) PBF Historical

<b>FY 01</b>	(\$7,930)	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$0
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Budget Unit: AD SR(200) 1990 SB 1647

<b>FY 01</b>	\$6,104	<b>FY 02</b>	\$20,297	<b>FY 03</b>	\$28,511	<b>FY 04</b>	\$4,887	<b>FY 05</b>	(\$1,563)
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Budget Unit: AD SS(200) 1992 SB 1522

<b>FY 01</b>	\$133,323	<b>FY 02</b>	\$26,044	<b>FY 03</b>	\$3,406	<b>FY 04</b>	\$0	<b>FY 05</b>	(\$88,059)
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Budget Unit: AD ST(200) 1994 SB 1588

<b>FY 01</b>	\$394,228	<b>FY 02</b>	\$285,676	<b>FY 03</b>	\$280,274	<b>FY 04</b>	\$622	<b>FY 05</b>	\$12,744
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Budget Unit: AD SU(200) 1995 HB 384

<b>FY 01</b>	\$4,875,705	<b>FY 02</b>	\$1,076,524	<b>FY 03</b>	\$304,527	<b>FY 04</b>	\$228,086	<b>FY 05</b>	\$18,792
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Budget Unit: AD SV(200) 1996 HB 863

<b>FY 01</b>	\$1,153,286	<b>FY 02</b>	\$491,524	<b>FY 03</b>	\$165,659	<b>FY 04</b>	\$136,288	<b>FY 05</b>	\$197,827
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Budget Unit: AD SW(200) 1997 HB 401

<b>FY 01</b>	\$5,005,042	<b>FY 02</b>	\$1,480,836	<b>FY 03</b>	\$196,983	<b>FY 04</b>	\$182,012	<b>FY 05</b>	\$184,439
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Budget Unit: AD SX(200) 2002 SB 1513

<b>FY 01</b>	\$0	<b>FY 02</b>	\$33,796	<b>FY 03</b>	\$1,269,975	<b>FY 04</b>	\$856,156	<b>FY 05</b>	\$446,594
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Budget Unit: AD SY(200) FY 2004 (Enacted 2003 Session)

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$8,553,418	<b>FY 05</b>	\$8,806,623
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Budget Unit: AD SZ(200) SB 1408 of 2004

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$6,630,484
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**Total Permanent Building Fund (0365-00)**

<b>FY 01</b>	\$47,310,816	<b>FY 02</b>	\$39,388,711	<b>FY 03</b>	\$52,155,147	<b>FY 04</b>	\$78,318,403	<b>FY 05</b>	\$87,595,144
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**Fund: Governor's Residence (0366-00)**

Sources: Sale of the real estate and residence at 1805 N. 21st St., Boise. Gifts, grants, or endowments from persons, firms, organizations, corporations and otherwise for the purpose of site acquisition, planning, construction of, decorating, equipping, completing, and furnishing the governor's residence and landscaping to the grounds surrounding the residence. Also the interest on the monies invested by the State Treasurer from this fund.



Uses: Acquisition and completion of governor's residence, as set forth in 1989 Idaho Sess. Laws 357. 1995 Idaho Sess. Laws 367 established a Governor's Housing Committee and provided duties of the Committee to authorize expenditures from the fund to acquire, construct, or maintain a governor's residence.

Budget Unit: ADAJ (Cont) (200) Public Works Continuous - Alterations and Repairs

<b>FY 01</b> \$51,940	<b>FY 02</b> \$54,106	<b>FY 03</b> \$54,437	<b>FY 04</b> \$61,015	<b>FY 05</b> \$59,452
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### **Fund: Capitol Endowment Income (0481-09)**

Sources: The fund receives income from a number of sections of unappropriated public lands, also referred to as endowment lands, within the State of Idaho. The income made up of proceeds and interest from the sale of land, sale of timber, mineral royalties, land rentals, grazing rentals and cottage site rentals, all of which are collected and deposited to this fund by the Department of Lands.

Uses: This fund is now used to finance the Capitol Commission. However, through fiscal year 1999, a modest amount of money from the fund was used by the Building Fund Advisory Council for various capital projects in the state capitol. The income to the fund is granted to the State of Idaho "for the purpose of erecting public buildings at the capitol of said state for legislative, executive and judicial purposes, including construction, reconstruction, repair, renovation, furnishings, equipment and any other permanent improvement of such buildings and the acquisition of necessary land for such buildings, and the payment of principal and interest on bonds issued for any of the above purposes" (U.S. Code, 26 Stat. 215, as amended by Public Law 85-84).

Budget Unit: ADHW(200) Public Building Historical

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Building Fund Advisory Council Grand Total**

<b>FY 01</b> \$47,362,756	<b>FY 02</b> \$39,442,818	<b>FY 03</b> \$52,209,584	<b>FY 04</b> \$78,379,419	<b>FY 05</b> \$87,654,596
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## Capitol Commission

### Fund: Capitol Endowment Income (0481-09)

Sources: This fund receives income from a number of sections of unappropriated public land, also referred to as endowment lands, within the State of Idaho. The income is made up of proceeds and interest from the sale of land, sale of timber, mineral royalties, land rentals, grazing rentals and cottage site rentals, all of which are collected and deposited to this fund by the Department of Lands.

Uses: This income is granted to the State of Idaho "for the purpose of erecting public buildings at the capitol of said state for legislative, executive and judicial purposes, including construction, reconstruction, repair, renovation, furnishings, equipment and any other permanent improvement of such buildings and the acquisition of necessary land for such buildings, and the payment of principal and interest on bonds issued for any of the above purposes" (U.S. Code, 26 Stat. 215, as amended by Public Law 85-84).

Budget Unit: ADAQ(200) Capitol Commission

FY 01 \$982,419	FY 02 \$1,216,085	FY 03 \$2,278,210	FY 04 \$124,413	FY 05 \$244,726
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Budget Unit: ADAQ(200) Capitol Commission

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$708,563
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### Total Capitol Endowment Income Fund (0481-09)

FY 01 \$982,419	FY 02 \$1,216,085	FY 03 \$2,278,210	FY 04 \$124,413	FY 05 \$953,289
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### Capitol Commission Grand Total

FY 01 \$982,419	FY 02 \$1,216,085	FY 03 \$2,278,210	FY 04 \$124,413	FY 05 \$953,289
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## Attorney General

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Carry out the Attorney General's constitutional duties.

Budget Unit: ATAA(160) Special Litigation

FY 01 \$1,071,989	FY 02 \$3,285,111	FY 03 \$436,678	FY 04 \$137,328	FY 05 \$205,392
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Budget Unit: ATAB(160) State Legal Services

FY 01 \$4,670,229	FY 02 \$13,653,869	FY 03 \$12,645,127	FY 04 \$12,940,818	FY 05 \$14,214,732
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### Total General Fund (0001-00)

FY 01 \$5,742,218	FY 02 \$16,938,980	FY 03 \$13,081,805	FY 04 \$13,078,146	FY 05 \$14,420,124
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### Fund: Consumer Protection (0349-04)

Sources: Penalties, costs and fees recovered by the Attorney General.

Uses: Furtherance of the Attorney General's duties and activities under the Consumer Protection Act in accordance with §48-606(5) Idaho Code. At the beginning of each fiscal year any cash in excess of 150% of the current year's appropriation is deposited into the state General Fund.

Budget Unit: ATAB(160) State Legal Services

FY 01 \$555,265	FY 02 \$128,686	FY 03 \$100,791	FY 04 \$576,964	FY 05 \$110,260
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### Fund: State Legal Services (0475-01)

Sources: Agency billings for legal services. The agency no longer collects fees directly from state agencies, but instead fees for legal services are deposited into the state General Fund.

Uses: Personnel costs and operating expenditures for the Office of the Attorney General.

Budget Unit: ATAB(160) State Legal Services

FY 01 \$7,851,481	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Federal Grant (0348-00)

Sources: Edward Byrne Memorial Federal Grant passed through from the Idaho State Police.

Uses: Support the activities of the Complex Crimes Unit which is the mechanism for local law enforcement to seek assistance to combat complex criminal cases such as racketeering, gambling, prostitution, public corruption schemes, securities fraud, insurance fraud schemes, and medical care provider fraud.

Budget Unit: ATAB(160) State Legal Services

FY 01 \$202,983	FY 02 \$152,421	FY 03 \$20,575	FY 04 \$0	FY 05 \$0
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### Attorney General Grand Total

FY 01 \$14,351,948	FY 02 \$17,220,087	FY 03 \$13,203,171	FY 04 \$13,655,110	FY 05 \$14,530,384
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## State Controller

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

The State Controller's General Fund appropriation is billed to state agencies pursuant to the Statewide Cost Allocation Plan (Idaho Code §67-3531). This allows the General Fund to recover a fair portion of the cost of the State Controller's General Fund appropriation from all state agencies, including those that are funded entirely or in part with dedicated and federal funds.

Uses: To carry out the constitutional and statutory duties of the State Controller, including administrative costs (personnel costs, operating expenditures and capital outlay) relating to the statewide accounting system and the employee information system.

Budget Unit: SCAA(140) Administration

<b>FY 01</b> \$446,006	<b>FY 02</b> \$460,799	<b>FY 03</b> \$425,684	<b>FY 04</b> \$444,534	<b>FY 05</b> \$443,546
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Budget Unit: SCBA(140) Statewide Accounting

<b>FY 01</b> \$2,893,387	<b>FY 02</b> \$2,859,633	<b>FY 03</b> \$2,472,693	<b>FY 04</b> \$2,510,166	<b>FY 05</b> \$2,461,999
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Budget Unit: SCCA(140) Statewide Payroll

<b>FY 01</b> \$2,409,295	<b>FY 02</b> \$2,654,979	<b>FY 03</b> \$2,148,119	<b>FY 04</b> \$2,018,670	<b>FY 05</b> \$1,879,230
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### Total General Fund (0001-00)

<b>FY 01</b> \$5,748,689	<b>FY 02</b> \$5,975,411	<b>FY 03</b> \$5,046,497	<b>FY 04</b> \$4,973,369	<b>FY 05</b> \$4,784,775
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Sale of surplus property, sale of licenses and permits, and sale of recycled material. FY 2004 is the first year the Controller received an appropriation from this fund.

Uses: Moneys accumulated in this fund are used, with the legislature's appropriation authority, to buy capital outlay items and on occasion to provide employee development.

Budget Unit: SCAA(140) Administration

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$2,289	<b>FY 05</b> \$0
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### Fund: Data Processing Services (0480-00)

Sources: Billings to state agencies that use the Computer Center's mainframe or programming services.

Uses: To provide Personnel Costs, Operating Expenditures and Capital Outlay acquisitions for the Computer Center.

Budget Unit: SCDA(140) Computer Center

<b>FY 01</b> \$5,675,538	<b>FY 02</b> \$6,226,772	<b>FY 03</b> \$5,575,136	<b>FY 04</b> \$6,302,231	<b>FY 05</b> \$7,005,508
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### State Controller Grand Total

<b>FY 01</b> \$11,424,227	<b>FY 02</b> \$12,202,182	<b>FY 03</b> \$10,621,632	<b>FY 04</b> \$11,277,889	<b>FY 05</b> \$11,790,283
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## Commission on Aging

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: This agency uses general fund moneys:

To meet the requirements of Idaho Code Title 67, Ch. 50, which established the Idaho Commission on Aging, and the Idaho Senior Services Act.

The Senior Services Act allocates state moneys to Area Agencies on Aging for the following purposes:

1. Transportation - for operating expenses only.
2. Congregate meals - for direct costs to provide nutritionally balanced meals to older persons at congregate meal sites.
3. In-home services - for direct provision of case management, homemaker, chore, telephone reassurance, home delivered meals, friendly visiting, shopping assistance, in-home respite, and other in-home services to older persons living in non-institutional circumstances. Fees for services shall be based on a variable schedule, according to regulations established by the Idaho Commission on Aging, based upon ability to pay for such services.
4. Adult day care - for direct services to older persons and their caregivers.
5. Adult Protection workers investigate allegations of financial exploitation, physical abuse, neglect (including self-neglect) and abandonment of vulnerable adults 18 years or age and older. These acts are violations of the Idaho Criminal Code. Employees work closely with other social service and law enforcement agencies.

Budget Unit: GVJA(187) Commission on Aging

<b>FY 01</b> \$3,942,000	<b>FY 02</b> \$4,774,569	<b>FY 03</b> \$4,439,291	<b>FY 04</b> \$4,481,391	<b>FY 05</b> \$4,500,591
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Non-federal grants and contracts, and private contributions and fees.

- Uses:
1. Support of State Conference on Aging.
  2. Conference participants registration fees to cover their costs for housing and meals.
  3. Private grants are used for the purposes outlined in the grants. These grants have been infrequent and small. There is no Idaho Code Citation since these are private funds.

Budget Unit: GVJA(187) Commission on Aging

<b>FY 01</b> \$15,746	<b>FY 02</b> \$23,567	<b>FY 03</b> \$5,455	<b>FY 04</b> \$10,072	<b>FY 05</b> \$58,232
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**Fund: Federal Grant (0348-00)**

Sources: 1. Older Americans Act of 1965 - Title III, Title IV, Title V, and Title VII

2. Alzheimer's Disease Demonstration Grant

3. U.S. Department of Labor - Work Force Investment Act (WIA)

Uses: 1. Fund six regional offices on Aging to plan, coordinate and develop programs and services for the elderly.

2. Fund "community-based" services, i.e., services that provide access and information, in-home services, employment, nutrition, legal assistance, etc.

3. Federal support of the Idaho Commission on Aging.

4. Fund the ombudsman for the elderly, which is charged with receiving, investigating and resolving or closing complaints made by or on behalf of residents of long-term care facilities or persons aged sixty years and older living in the community.

5. Fund the Senior Community Service Employment Program (SCSEP) which provides employment, training, and work experience to low-income seniors; and to coordinate SCSEP services with those of WIA.

\* There is no Idaho Code citation since these are Federal funds.

Budget Unit: GVJA(187) Commission on Aging

<b>FY 01</b> \$5,474,407	<b>FY 02</b> \$6,254,813	<b>FY 03</b> \$6,969,284	<b>FY 04</b> \$6,971,148	<b>FY 05</b> \$7,296,991
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<b>Commission on Aging Grand Total</b>
<b>FY 01</b> \$9,432,154 <b>FY 02</b> \$11,052,949 <b>FY 03</b> \$11,414,030 <b>FY 04</b> \$11,462,611 <b>FY 05</b> \$11,855,814

## Commission on the Arts

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency uses General Fund monies are: (1) administrative costs such as personnel, operating and capital expenditures; (2) grants to organizations; (3) grants to schools for arts residencies; (4) technical assistance and rural touring; (5) support of the Folk Arts Program; (6) agency newsletter; (7) grants to individuals; and (8) School Connections Program (ongoing).

Organizationally, the Commission was moved out from under the Secretary of State and placed within the Executive Office of the Governor in FY 2004.

Budget Unit: GVIA(196) Arts Commission

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$827,600	FY 05 \$832,924
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue is derived from conference registration fees, contributions from corporations and foundations for special projects, and private contributions.

Uses: Funds are used to pay costs of conferences and to conduct specific projects funded by contributions or for coordinating projects for corporations and foundations.

Budget Unit: GVIA(196) Arts Commission

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$53,205	FY 05 \$70,681
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### Fund: Federal Grant (0348-00)

Sources: This fund receives monies from federal grants authorized by the National Foundation on the Arts and the Humanities Act of 1965. The grant is administered by the National Endowment for the Arts.

Uses: Federal grant monies are used by the Arts Commission to cover administrative costs such as personnel costs and operating expenditures, and to provide grants to individuals and organizations.

Budget Unit: GVIA(196) Arts Commission

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$582,619	FY 05 \$693,155
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### Commission on the Arts Grand Total

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$1,463,424	FY 05 \$1,596,760
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# Commission for the Blind and Visually Impaired

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## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency uses General Fund moneys are:

Sight restoration and prevention of blindness services to Idaho's visually impaired population.

State match for the vocational rehabilitation, and independent living and home instruction programs.

Other non-federal programs such as radio reading of the newspaper and converting printed material to audio tape.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

<b>FY 01</b>	<b>\$1,341,697</b>	<b>FY 02</b>	<b>\$1,456,148</b>	<b>FY 03</b>	<b>\$1,217,878</b>	<b>FY 04</b>	<b>\$1,312,676</b>	<b>FY 05</b>	<b>\$1,339,067</b>
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## Fund: Randolph Sheppard (0210-00)

Sources: This fund receives moneys from the blind managers of food service and other types of small businesses as an assessment against their net income (currently 10%). It also gets a percentage of receipts from vending machines located on federal property and not operated by a blind person (§67-5411,13).

Uses: The money is used to support the Business Enterprise Program as authorized by the Randolph Sheppard Act. Types of support include repairs and replacement of equipment, new equipment, management services in the form of oversight by the agency, and retirement and insurance for licensed operations of the program.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

<b>FY 01</b>	<b>\$85,761</b>	<b>FY 02</b>	<b>\$58,925</b>	<b>FY 03</b>	<b>\$28,864</b>	<b>FY 04</b>	<b>\$50,813</b>	<b>FY 05</b>	<b>\$88,211</b>
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## Fund: Rehabilitation Revenue and Refunds (0288-00)

Sources: This fund receives money from such sources as the Social Security Administration for the vocational rehabilitation of clients who are Social Security recipients.

Uses: This money must be used to enhance other funded federal programs as approved in regulations. It also must be used within certain time frames, i.e. by September 30, if received by October 1 and September 30th of any fiscal year. It cannot be used to match any federal grants.

Budget Unit: GVLB(189) Commission for the Blind and Visually Impaired

<b>FY 01</b>	<b>\$56,313</b>	<b>FY 02</b>	<b>\$71,640</b>	<b>FY 03</b>	<b>\$42,281</b>	<b>FY 04</b>	<b>\$83,454</b>	<b>FY 05</b>	<b>\$153,204</b>
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## Fund: Miscellaneous Revenue (0349-00)

Sources: Receipts to this fund come from unsolicited donations to the agency such as memorials and other receipts such as sales of copies, etc.

Uses: The money is used to enhance agency programs, such as the purchase of radio reading radios so blind clients may hear the newspaper read daily.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

<b>FY 01</b> \$10,287	<b>FY 02</b> \$1,036	<b>FY 03</b> \$665	<b>FY 04</b> \$4,319	<b>FY 05</b> \$131
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**Fund: Adaptive Aids and Appliances (0426-00)**

Sources: Receipts are from the sale of low vision aids and appliances to clients of the agency and the general public.

Uses: The funds are used to replenish inventory and support the operation of this service to the blind and visually impaired of Idaho.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

<b>FY 01</b> \$45,996	<b>FY 02</b> \$31,854	<b>FY 03</b> \$39,140	<b>FY 04</b> \$44,574	<b>FY 05</b> \$45,779
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**Fund: Federal Grant (0348-00)**

Sources: This fund receives moneys from federal grants authorized by the Rehabilitation, Comprehensive Services and Developmental Disabilities Legislation (P.L. 88-164, P.L. 93-112, P.L. 93-516, P.L. 94-103, P.L. 94-230 and P.L. 95-602). The pertinent sections of this legislation are Title I: Vocational Rehabilitation Services, Title VI: Employment Opportunities for Individuals with Disabilities, and Title VII: Independent Living Services and Centers for Independent Living. The state matching requirements vary from program to program.

Uses: The money is used to serve the adult blind of Idaho by locating them, consulting with them, orienting them to career opportunities, providing them with a variety of services designed to help them prepare for and adjust to an employment goal and return to an acceptable level of independence in their home and community.

Budget Unit: GVLA(189) Commission for the Blind and Visually Impaired

<b>FY 01</b> \$1,932,093	<b>FY 02</b> \$1,787,369	<b>FY 03</b> \$1,818,987	<b>FY 04</b> \$2,073,698	<b>FY 05</b> \$2,196,129
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<b>Commission for the Blind and Visually Impaired Grand Total</b>				
<b>FY 01</b> \$3,472,147	<b>FY 02</b> \$3,406,971	<b>FY 03</b> \$3,147,815	<b>FY 04</b> \$3,569,534	<b>FY 05</b> \$3,822,521



## Division of Financial Management

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: As appropriated to the Division for personnel costs, operating expenditures, and capital outlay for administration costs (Idaho Code §67-1910-1918).

Budget Unit: GVCA(180) Financial Management

FY 01 \$2,050,630	FY 02 \$1,985,558	FY 03 \$1,902,173	FY 04 \$1,938,968	FY 05 \$2,013,903
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### Fund: Natural Resource Restoration (0310-00)

Sources: From lawsuit settlement moneys, donations and federal funds earmarked for restoration of natural resources.

Uses: Make water improvements in the South Fork of the Coeur d'Alene River and its tributaries according to the trust agreement.

Fiscal year 2002 was the final year of this program.

Budget Unit: GVCC(180) Silver Valley Trust

FY 01 \$642,272	FY 02 \$749,652	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Miscellaneous Revenue (0349-00)

Sources: 1) Interagency billings for accounting fees to Governor's Office and small agency accounting and budgeting services.  
2) Idaho Economic Forecast subscriptions.

Uses: Funds part of the accounting operation of the Management Service Bureau of Division of Financial Management.

Budget Unit: GVCA(180) Financial Management

FY 01 \$24,457	FY 02 \$20,895	FY 03 \$28,571	FY 04 \$27,164	FY 05 \$26,225
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### Division of Financial Management Grand Total

FY 01 \$2,717,358	FY 02 \$2,756,105	FY 03 \$1,930,744	FY 04 \$1,966,132	FY 05 \$2,040,128
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## Executive Office of the Governor

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Provides funding for personnel costs, operating expenditures, and capital outlay for the administration of the Governor's Office, Governor-elect transition, expense allowance, and acting Governor pay.

Budget Unit: GVAA(181) Administration - Governor's Office

FY 01 \$1,445,372	FY 02 \$1,258,928	FY 03 \$1,250,461	FY 04 \$1,342,962	FY 05 \$1,410,843
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Budget Unit: GVAC(181) Expense Allowance

FY 01 \$9,861	FY 02 \$5,326	FY 03 \$7,936	FY 04 \$4,876	FY 05 \$4,730
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Budget Unit: GVAE(181) Governor Elect Transition

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Budget Unit: GVAM(181) Acting Governor Pay

FY 01 \$18,700	FY 02 \$15,281	FY 03 \$8,344	FY 04 \$22,799	FY 05 \$19,803
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### Total General Fund (0001-00)

FY 01 \$1,473,934	FY 02 \$1,279,535	FY 03 \$1,266,740	FY 04 \$1,370,637	FY 05 \$1,435,376
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### Fund: Governor's Emergency (0230-00)

Sources: Legislative appropriation from the General Fund and transferred into this fund for disbursement. Any unexpended balance in the fund at the end of each fiscal year remains in the fund.

Uses: Funds are available to be expended by the governor to pay necessary costs associated with any emergency which was not foreseen or reasonably foreseeable by the legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state (Idaho Code §57-1601).

Budget Unit: GVBA (Cont) (181) Governor's Emergency

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Cash and in-kind donations from state and local partners.

Uses: Hosting the annual SERVE IDAHO Conference to provide training related to national service, volunteer administration and service-learning.

Budget Unit: GVAF(181) Social Services

FY 01 \$26,379	FY 02 \$30,829	FY 03 \$82,810	FY 04 \$9,459	FY 05 \$0
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**Fund: Idaho Nuclear Engineering & Environmental Laboratory Settlement (0497-00)**

Sources: Noncognizable funds. Penalty money paid by the U.S. Department of Energy for failure to begin timely cleanup at INEEL pursuant to the terms of the court approved settlement.

Uses: There was no restriction on how the penalty money could be used, so it partially funded the acquisition of Box Canyon in Malad Gorge State Park.

Budget Unit: GVAH(181) Energy Coordination

<b>FY 01</b>	<b>\$22,933</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Sources: The fund consists of all payments received from the U.S. Department of Energy (DOE), or a successor agency, pursuant to the 1995 court approved settlement between the state of Idaho, DOE and the U.S. Navy. (Idaho Code §67-806A)

Uses: Moneys in the fund may be expended by the office of the governor, consistent with the terms of the court approved settlement, to mitigate the impacts of the Idaho National Engineering and Environmental Laboratory workforce restructuring on the Idaho economy by furthering the creation of sustainable jobs and diversification of the southeastern Idaho economy, and for other purposes mutually acceptable to the governor of the state of Idaho and DOE.

Budget Unit: GVAI (Cont) (181) INEEL Settlement

<b>FY 01</b>	<b>\$45,000</b>	<b>FY 02</b>	<b>\$1,100,000</b>	<b>FY 03</b>	<b>\$1,400,000</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Idaho Nuclear Engineering & Environmental Laboratory Settlement Fund (0497-00)**

<b>FY 01</b>	<b>\$67,933</b>	<b>FY 02</b>	<b>\$1,100,000</b>	<b>FY 03</b>	<b>\$1,400,000</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Federal Grant (0348-00)**

Sources: Grants from the Corporation for National and Community Service.

Uses: The Corporation for National and Community Service provides federal funding for service-related programs and initiatives including AmeriCorps\*State and National Grants program, AmeriCorps\*VISTA, the Senior Service Corps and Learn and Serve America. All of these programs strive to engage Americans of all ages and backgrounds in community-based service to address unmet critical needs in communities throughout the United States.

Budget Unit: GVAF(181) Social Services

<b>FY 01</b>	<b>\$326,093</b>	<b>FY 02</b>	<b>\$369,100</b>	<b>FY 03</b>	<b>\$374,153</b>	<b>FY 04</b>	<b>\$191,409</b>	<b>FY 05</b>	<b>\$162,609</b>
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**Executive Office of the Governor Grand Total**

<b>FY 01</b>	<b>\$1,894,339</b>	<b>FY 02</b>	<b>\$2,779,463</b>	<b>FY 03</b>	<b>\$3,123,703</b>	<b>FY 04</b>	<b>\$1,571,506</b>	<b>FY 05</b>	<b>\$1,597,984</b>
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## Division of Human Resources

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### Fund: Seminars and Publications (0401-00)

Sources: The Division contracts with vendors and instructors for training and publications and charges each participating agency for their share of the costs.

Uses: Pursuant to Idaho Code §67-5301, the Division of Human Resources provides personal and professional training for classified employees.

Budget Unit: GVHR(194) Division of Human Resources

<b>FY 01</b>	<b>\$91,856</b>	<b>FY 02</b>	<b>\$101,398</b>	<b>FY 03</b>	<b>\$94,245</b>	<b>FY 04</b>	<b>\$89,496</b>	<b>FY 05</b>	<b>\$123,330</b>
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### Fund: Division of Human Resources (0475-12)

Sources: The Division of Human Resources allocates the costs of its operations to each participating agency in the same proportion that the amount of the payroll for classified employees of the agency bears to the total amount of the payroll for classified employees of all agencies combined and averaged as to the basis for allocation of costs. (Idaho Code §67-5314(2))

Each participating department deposits to this fund, on a pay period basis, an amount equal to its share of costs of operation of the Division of Human Resources according to the cost allocation formula set forth above. Departmental deposits for each succeeding fiscal year are at a percentage rate of salaries and wages for positions computed to be sufficient to carry out the intent and all provisions of applicable law. (Idaho Code §67-5314(3))

Uses: This fund pays for personnel, operational, and capital outlay costs at the Division of Human Resources. Idaho Code §67-5301 et seq.

Budget Unit: GVHR(194) Division of Human Resources

<b>FY 01</b>	<b>\$2,441,787</b>	<b>FY 02</b>	<b>\$2,554,798</b>	<b>FY 03</b>	<b>\$2,345,612</b>	<b>FY 04</b>	<b>\$2,587,934</b>	<b>FY 05</b>	<b>\$2,701,108</b>
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### Division of Human Resources Grand Total

<b>FY 01</b>	<b>\$2,533,643</b>	<b>FY 02</b>	<b>\$2,656,196</b>	<b>FY 03</b>	<b>\$2,439,857</b>	<b>FY 04</b>	<b>\$2,677,429</b>	<b>FY 05</b>	<b>\$2,824,438</b>
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# Human Rights Commission

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## Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Usual operations of the Human Rights Commission, including personnel costs, operating costs and capital expenditures. Idaho Code §67-5901 et seq.

Budget Unit: GVKA(188) Human Rights Commission

<b>FY 01</b>	<b>\$550,773</b>	<b>FY 02</b>	<b>\$584,566</b>	<b>FY 03</b>	<b>\$583,448</b>	<b>FY 04</b>	<b>\$572,087</b>	<b>FY 05</b>	<b>\$596,047</b>
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## Fund: Miscellaneous Revenue (0349-00)

Sources: Receipts are from miscellaneous non-governmental sources such as copy costs for reproducing case files for parties.

Uses: The moneys help defray copy and other costs in the operating portion of the budget.

Budget Unit: GVKA(188) Human Rights Commission

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$1,200</b>	<b>FY 03</b>	<b>\$3,010</b>	<b>FY 04</b>	<b>\$2,649</b>	<b>FY 05</b>	<b>\$3,286</b>
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## Fund: Federal Grant (0348-00)

Sources: Receipts to this fund are from federal contracts authorized under Title VII of the Civil Rights Act of 1964, the Age Discrimination Employment Act, and Title I of the Americans With Disabilities Act. The federal administering agency for these funds is the Equal Employment Opportunity Commission.

Uses: This fund pays the state for completed discrimination cases filed both with state and federal government but processed only by the state under a work sharing agreement.

Budget Unit: GVKA(188) Human Rights Commission

<b>FY 01</b>	<b>\$129,254</b>	<b>FY 02</b>	<b>\$159,456</b>	<b>FY 03</b>	<b>\$163,667</b>	<b>FY 04</b>	<b>\$207,085</b>	<b>FY 05</b>	<b>\$184,516</b>
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## Human Rights Commission Grand Total

<b>FY 01</b>	<b>\$680,027</b>	<b>FY 02</b>	<b>\$745,221</b>	<b>FY 03</b>	<b>\$750,125</b>	<b>FY 04</b>	<b>\$781,821</b>	<b>FY 05</b>	<b>\$783,849</b>
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## State Insurance Fund

### Fund: Petroleum Clean Water Trust (0130-00)

Sources: The Idaho Petroleum Clean Water Trust Fund (Petroleum Fund) was established in 1990 (§41-4905, Idaho Code). The Petroleum Fund insures owners and operators of eligible petroleum storage tanks in the State for the cost of cleaning up releases of petroleum products and any resulting bodily injury or property damage suffered by third parties. By law, The Idaho State Insurance Fund administers all activities of the Petroleum Fund with the manager of the SIF as the trustee. The Petroleum Fund is administered without liability on the part of the SIF or the state of Idaho beyond the amount of the Petroleum Fund (41-4905(6), Idaho Code). Full provision for program administration, claim payment, reserves, and statutory requirements are determined actuarially based upon insurance industry and statutory requirements. The Petroleum Fund's underwriting practices and procedures are guided by Idaho Code §41-4912 and §41-4912A, which outlines the criteria necessary for storage tanks to be eligible for insurance.

The primary source of funding for the Petroleum Fund is a transfer fee that is assessed at the rate of \$.01 per gallon on the delivery or storage of petroleum products within the state of Idaho. The fee is collected by the Idaho State Tax Commission. Pursuant to an Idaho Supreme Court ruling, the distribution was changed subsequent to April 1, 1997. The Petroleum Fund is now apportioned 20% of the total transfer fees collected, which is remitted directly to the State Treasurer, custodian of the Petroleum Fund funds. The balance of the transfer fees is apportioned 3% to the Department of Parks and Recreation and 77% to the State Highway Trust Fund.

Section 41-4909(10), Idaho Code, provides that the fee shall be initiated or suspended based on the balance of the Fund's unencumbered surplus. The first suspension commenced on October 1, 1999, in accordance with Idaho Code after the balance of the unencumbered surplus account had reached \$30,000,000. At that time the law provided that the assessment would be suspended when the surplus account equaled \$30,000,000 and would be reinstated when the surplus account declined to \$20,000,000. Effective July 1, 2000, with the enactment of Idaho Senate Bill 1584, the trigger point for the re-initiation was adjusted from \$20,000,000 to \$15,000,000 and the suspension trigger was adjusted from \$30,000,000 to \$25,000,000.

In addition to the transfer fee, owners or operators of underground or above ground storage tanks may apply for insurance by paying into the Petroleum Fund an annual application fee of \$25 for each regulated, farm, or residential petroleum tank and \$5 for each commercial and residential heating oil tank for which coverage is applied.

Uses: The Petroleum Fund operates in many respects similar to a non-profit corporate entity (§41-4905(4), Idaho Code). The moneys in the IPCTWF are to be used only to insure governmental and private entities who are owners and operators of petroleum storage tanks from the costs of corrective action and compensation of third parties who have suffered damages arising from an accidental release of petroleum from tanks insured by the Petroleum Fund (§41-4905(1), Idaho Code).

Budget Unit: GVHB (Cont) (186) Petroleum Storage Tank

<b>FY 01</b>	<b>\$2,630,127</b>	<b>FY 02</b>	<b>\$2,968,798</b>	<b>FY 03</b>	<b>\$3,181,386</b>	<b>FY 04</b>	<b>\$2,573,671</b>	<b>FY 05</b>	<b>\$3,592,652</b>
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Budget Unit: GVHD (Cont) (186) PSTF-Petroleum Storage Tanks Cont

<b>FY 01</b>	<b>\$943,766</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Total Petroleum Clean Water Trust Fund (0130-00)

<b>FY 01</b>	<b>\$3,573,893</b>	<b>FY 02</b>	<b>\$2,968,798</b>	<b>FY 03</b>	<b>\$3,181,386</b>	<b>FY 04</b>	<b>\$2,573,671</b>	<b>FY 05</b>	<b>\$3,592,652</b>
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## Fund: State Insurance (0424-00)

Sources: The State Insurance Fund (SIF) was created in 1917 to provide Idaho employers with a reliable source of worker's compensation insurance to facilitate compliance with Idaho Workers' Compensation laws. Public employers in Idaho must insure through the Insurance Fund unless the employer chooses to be self-insured. Private employers may self-insure or purchase insurance from private insurers or the Insurance Fund.

The SIF is an independent body corporate politic which the Idaho Supreme Court has ruled to be an agency of the State serving a public purpose and carrying on and effecting a proprietary function (§72-910, Idaho Code; State v. Musgrave, 84 Idaho 77, 370 P. 2d 778 (1962)). The SIF is subject to the same provisions of the Idaho insurance code, Title 41, Idaho Code, as are the other workers' compensation carriers in the state, except the SIF is not a member of the Idaho insurance guaranty association (§72-902(4), Idaho Code). The SIF has no regulatory authority. The regulatory authority regarding workers compensation rests with the Industrial Commission of the State. The SIF is funded only through premiums from the sale of workers' compensation insurance and earnings from the investment of its assets. The SIF is administered without liability on the part of the State. Full provision for program administration, claim payment, reserves, and statutory requirements are determined actuarially based upon insurance industry and statutory requirements.

Uses: The assets of the SIF are not State assets and are not held in the State treasury within the meaning of Article 7, Section 13 of the State Constitution. SIF monies are deposited with the State Treasurer as custodian and held by the Treasurer as such in trust for the contributing employers and the beneficiaries of the workers' compensation law and for the payment of Fund operating costs (§72-910, Idaho Code; State v. Musgrave, 84 Idaho 77, 370 P.2d 778 (1962)). At the discretion of the SIF manager, and after full provision for benefits payments, reserves, policyholder surplus requirements and expenses have been met, excess surplus of the SIF may be returned to policyholders in the form of a dividend.

Budget Unit: GVHA (Cont) (186) Worker's Compensation

<b>FY 01</b>	<b>\$25,289,093</b>	<b>FY 02</b>	<b>\$28,434,484</b>	<b>FY 03</b>	<b>\$29,448,873</b>	<b>FY 04</b>	<b>\$31,753,770</b>	<b>FY 05</b>	<b>\$31,745,960</b>
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Budget Unit: GVHC (Cont) (186) Worker's Compensation

<b>FY 01</b>	<b>\$86,853,566</b>	<b>FY 02</b>	<b>\$95,980,527</b>	<b>FY 03</b>	<b>\$108,268,644</b>	<b>FY 04</b>	<b>\$122,013,760</b>	<b>FY 05</b>	<b>\$131,135,553</b>
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### Total State Insurance Fund (0424-00)

<b>FY 01</b>	<b>\$112,142,658</b>	<b>FY 02</b>	<b>\$124,415,011</b>	<b>FY 03</b>	<b>\$137,717,517</b>	<b>FY 04</b>	<b>\$153,767,529</b>	<b>FY 05</b>	<b>\$162,881,512</b>
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<b>State Insurance Fund Grand Total</b>
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<b>FY 01</b>	<b>\$115,716,552</b>	<b>FY 02</b>	<b>\$127,383,809</b>	<b>FY 03</b>	<b>\$140,898,903</b>	<b>FY 04</b>	<b>\$156,341,200</b>	<b>FY 05</b>	<b>\$166,474,164</b>
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# State Liquor Dispensary

## Fund: Liquor Control (0418-00)

Sources: Included in the Liquor Fund are all revenues derived from the sale of alcoholic beverages, excise taxes, licenses, permits, fees, profits on sales, sales of equipment and supplies. In addition, all moneys from the purchase of properties, buildings, plants, apparatus, real estate, and securities, including any interest, shall be included in the Liquor Fund. (Idaho Code §23-404, §23-401).

Uses: The moneys from this fund are appropriated for the purpose of purchasing alcoholic liquor and paying the expenses of administration and operation of the State Liquor Dispensary (Idaho Code §23-402).

Idaho Code §23-217 provides that a 2% surcharge on the sale of all liquor through the Dispensary is to be deposited into the Drug Court and Family Court Services Fund within the Judicial Branch. After this transfer, and when the moneys in the Liquor Fund are sufficient to pay all current obligations of the dispensary and a cash reserve of \$50,000 has accumulated over and above all other assets (Idaho Code §23-403 - 404), the surplus is distributed as follows:

1. From the balance remaining after the above obligations are met, the following transfers are made:
  - a. \$1,200,000 to the alcoholism treatment fund
  - b. \$300,000 to the junior college fund (Idaho Code §33-2139)
  - c. \$1,200,000 to the public school income fund (Idaho Code §33-903)
  - d. \$4,945,000 to the state general fund
  - e. \$650,000 to the cooperative welfare fund
2. 40% of the balance remaining after the transfers shown above shall be distributed to counties. Each county shall be entitled to an amount in the proportion that liquor sales through the dispensary in that county during the state's previous year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no county shall be entitled to an amount less than that county received in distributions from the liquor fund during the state's fiscal year 1981.
3. 60% of the balance remaining after the transfers shown above shall be distributed to cities:
  - a. 90% of the amount appropriated to the cities shall be distributed to those cities which have a liquor store or distribution station located within the corporate limits of the city. Each such city shall be entitled to an amount in the proportion that liquor sales through the dispensary in that city during the state's previous fiscal year bear to total liquor sales through the dispensary in the state during the state's previous fiscal year, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.
  - b. 10% of the amount appropriated to the cities shall be distributed to those cities which do not have a liquor store or distribution station located within the corporate limits of the city. Each city shall be entitled to an amount in the proportion that city's population bears to the population of all cities in the state which do not have a liquor store or distribution station located within the corporate limits of the city, except that no city shall be entitled to an amount less than that city received in distributions from the liquor account during the state's fiscal year 1981.

Budget Unit: GVGA(185) Dispensary Operations

<b>FY 01</b>	<b>\$9,150,054</b>	<b>FY 02</b>	<b>\$10,379,210</b>	<b>FY 03</b>	<b>\$9,997,965</b>	<b>FY 04</b>	<b>\$10,534,766</b>	<b>FY 05</b>	<b>\$10,876,681</b>
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Budget Unit: GVGB (Cont) (185) Liquor Acquisition & Distribution

<b>FY 01</b>	<b>\$53,823,904</b>	<b>FY 02</b>	<b>\$53,307,774</b>	<b>FY 03</b>	<b>\$57,135,301</b>	<b>FY 04</b>	<b>\$67,774,128</b>	<b>FY 05</b>	<b>\$66,061,248</b>
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## Total Liquor Control Fund (0418-00)

<b>FY 01</b>	<b>\$62,973,958</b>	<b>FY 02</b>	<b>\$63,686,984</b>	<b>FY 03</b>	<b>\$67,133,265</b>	<b>FY 04</b>	<b>\$78,308,894</b>	<b>FY 05</b>	<b>\$76,937,929</b>
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**Fund: Liquor Warehouse Purchase (0418-02)**

Sources: 2000 Idaho Sess. Laws 374 authorized the transfer of \$788,900 from the Liquor Control fund to the Liquor Warehouse Purchase fund in fiscal years 2001, 2000, and 2003 for total of \$2,366,700.

Uses: For the purchase of the Liquor Dispensary's central office and warehouse facility. By law, the Liquor Warehouse Purchase Fund ceased to exist after June 30, 2003.

Budget Unit: GVGC(185) Liquor Warehouse Purchase

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$2,366,700</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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<b>State Liquor Dispensary Grand Total</b>
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<b>FY 01</b>	<b>\$62,973,958</b>	<b>FY 02</b>	<b>\$63,686,984</b>	<b>FY 03</b>	<b>\$69,499,965</b>	<b>FY 04</b>	<b>\$78,308,894</b>	<b>FY 05</b>	<b>\$76,937,929</b>
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## Military Division

### Fund: General (0001-00)

Sources: The General Fund consists of "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses:

1. Personnel costs and travel expenses for all state funded employees of the Military Division.
2. Operating costs of State facilities on Gowen Field.
3. Operating expenses of the 25 Army National Guard armories throughout the state.
4. Operating expense and state matching funds for federal grants in the Bureau of Homeland Security.
5. Pay workers compensation claims for Idaho National Guard while on active duty.

Note: Executive Order 2003-11 and S1266 (2004) created the Bureau of Homeland Security which combines and supersedes the functions of the Bureau of Disaster Services and the Bureau of Hazardous Materials beginning in FY 2005.

Budget Unit: GVOA(190) Military Management

FY 01 \$2,426,319	FY 02 \$2,640,450	FY 03 \$2,304,351	FY 04 \$2,239,575	FY 05 \$2,336,901
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Budget Unit: GVOB(190) Federal and State Contracts

FY 01 \$1,025,586	FY 02 \$1,070,026	FY 03 \$1,095,064	FY 04 \$1,249,488	FY 05 \$1,301,159
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Budget Unit: GVOC(190) Disaster Services

FY 01 \$846,100	FY 02 \$854,485	FY 03 \$871,900	FY 04 \$898,600	FY 05 \$0
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Budget Unit: GVOD (Cont) (190) National Guard Insurance Payments

FY 01 \$20,066	FY 02 \$19,786	FY 03 \$20,959	FY 04 \$20,678	FY 05 \$21,059
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Budget Unit: GVOF(190) Homeland Security

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$1,312,300
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Budget Unit: GVOJ(190) Bureau of Hazardous Materials

FY 01 \$273,400	FY 02 \$481,913	FY 03 \$331,018	FY 04 \$341,300	FY 05 \$0
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### Total General Fund (0001-00)

FY 01 \$4,591,471	FY 02 \$5,066,660	FY 03 \$4,623,292	FY 04 \$4,749,641	FY 05 \$4,971,419
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### Fund: Hazardous Substance Emergency Response (0100-00)

Sources: Legislative appropriations of general fund moneys. Beginning in FY 2005, moneys recovered from hazardous substance spillers (after deficiency warrants have issued for cleanup) shall be deposited to this fund to offset deficiency warrants issued for cleanup costs. Prior to FY05, costs recovered from spillers were deposited to the General Fund. Idaho Code §39-7112(6)

Uses: To be used for the redemption of deficiency warrants issued against the General Fund in accordance with Idaho Code §39-7110.

Budget Unit: GVOK (Cont) (190) Bureau of Hazardous Materials

FY 01 \$157,166	FY 02 \$129,004	FY 03 \$117,458	FY 04 \$141,629	FY 05 \$100,992
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**Fund: Indirect Cost Recovery (0125-00)**

Sources: Federal funds drawn periodically based on a negotiated indirect cost plan for the Bureau of Homeland Security.

Uses: Funds are used to pay miscellaneous operating and personnel costs for Military Management and the Bureau of Homeland Security.

Budget Unit: GVOA(190) Military Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$18,677</b>	<b>FY 05</b>	<b>\$99,718</b>
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Budget Unit: GVOC(190) Disaster Services

<b>FY 01</b>	<b>\$36,476</b>	<b>FY 02</b>	<b>\$44,164</b>	<b>FY 03</b>	<b>\$49,591</b>	<b>FY 04</b>	<b>\$9,869</b>	<b>FY 05</b>	<b>\$0</b>
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**Total Indirect Cost Recovery Fund (0125-00)**

<b>FY 01</b>	<b>\$36,476</b>	<b>FY 02</b>	<b>\$44,164</b>	<b>FY 03</b>	<b>\$49,591</b>	<b>FY 04</b>	<b>\$28,546</b>	<b>FY 05</b>	<b>\$99,718</b>
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**Fund: Governor's Emergency (0230-00)**

Sources: Legislative appropriation from the General Fund and transferred into this fund for disbursement. Any unexpended balance in the fund at the end of each fiscal year remains in the fund.

Uses: Funds are available to be expended by the governor to pay necessary costs associated with any emergency which was not foreseen or reasonably foreseeable by the legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state. (Idaho Code §57-1601)

Budget Unit: GVOA(190) Military Management

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$108,600</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Fund: Disaster Emergency (0231-00)**

Sources: Federal funds from the Federal Emergency Management Agency (FEMA) for federally declared disasters. State funds are transferred to match federal funds, in accordance with Idaho Code §46-1005A.

Uses: Funds are used to pay Individual Family Grants, Public Assistance Grants and Hazard Mitigation Grants on federally declared disasters. These grants are 75% Federal and 25% State match. This fund is also available to be expended by the governor to pay necessary costs associated with a State emergency which was not foreseen or reasonably foreseeable by the legislature and which may arise in carrying on the essential functions of state government and in protecting the interests of the state.

Budget Unit: GVOE (Cont) (190) Military Emergency

<b>FY 01</b>	<b>\$4,773,627</b>	<b>FY 02</b>	<b>\$2,938,088</b>	<b>FY 03</b>	<b>\$1,343,005</b>	<b>FY 04</b>	<b>\$318,810</b>	<b>FY 05</b>	<b>\$21,134</b>
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**Fund: Emergency Relief (0232-00)**

Sources: Reimbursements and advances from fund 0231 - Disaster Emergency Fund.

Uses: To pay for costs incurred by the Military Division when an emergency is declared by the Governor and authorization given by the Governor. This fund pays personnel costs and operating expenses associated with an emergency declaration. Personnel (National Guardsmen) on state active duty are paid at their military rate according to their military rank and years of service. The spending is limited to cash on hand, therefore advances from fund 0231 - Disaster Emergency Fund are required to cover expenses incurred for state active duty and FEMA reimbursed costs associated with administering disaster grants from the Federal Emergency Management Agency (FEMA).

Budget Unit: GVOZ (Cont) (190) Disaster Subgrant

<b>FY 01</b> \$1,130,936	<b>FY 02</b> \$353,287	<b>FY 03</b> \$88,040	<b>FY 04</b> \$6,966	<b>FY 05</b> \$2,680
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### **Fund: Natural Resource Restoration (0310-00)**

Sources: Federal and state matching funds are appropriated and then transferred to this fund to cover expenditures for completion of the Milo Creek project.

Uses: Milo Creek containment project in the Silver Valley.

Budget Unit: GVOC(190) Disaster Services

<b>FY 01</b> \$3,920,290	<b>FY 02</b> \$48,578	<b>FY 03</b> \$344,345	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Miscellaneous Revenue (0349-00)**

Sources: Miscellaneous income from surplus property sales, cost reimbursement for full-time federal employees housed in the state armories, and other occasional and miscellaneous sources.

Uses: 1. By regulation, these funds go to maintenance and repair of armories.  
2. Miscellaneous expenditures of an emergency nature.

Budget Unit: GVOA(190) Military Management

<b>FY 01</b> \$8,603	<b>FY 02</b> \$4,620	<b>FY 03</b> \$34,471	<b>FY 04</b> \$15,120	<b>FY 05</b> \$0
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### **Fund: Interoperability (0349-32)**

Sources: National Governor's Association

Uses: To build an interoperable public safety and public services communications system to benefit all Idahoans.

Budget Unit: GVOF(190) Homeland Security

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Armory Revenue (0349-82)**

Sources: Rental of Armory facilities.

Uses: Armory maintenance.

Budget Unit: GVOA(190) Military Management

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$28,580	<b>FY 04</b> \$28,981	<b>FY 05</b> \$4,322
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### **Fund: HazMat Miscellaneous Revenue (0349-85)**

Sources: If the spiller, shipper, transporter, property owner, occupant or party responsible for the hazardous materials incident pays for costs related to responding to the incident prior to the issuance of a deficiency warrant, the money is deposited into this fund.

Standard intent language in the Military Division's appropriation bill provides that this fund shall be continuously appropriated.

Uses: Reimburse responders for cost of cleanup.

Budget Unit: GVOL (Cont) (190) Hazardous Materials - Cost Recovery

<b>FY 01</b> \$31,361	<b>FY 02</b> \$100,366	<b>FY 03</b> \$61,690	<b>FY 04</b> \$39,108	<b>FY 05</b> \$76,985
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**Fund: Professional Services (0475-00)**

Sources: Funds paid on contract from the City of Boise to the Military Division to provide firefighting and air crash and rescue services at the Boise Airport.

Uses: Provided firefighting and air crash and rescue services at the Boise Airport.

Fiscal year 2002 was the final year of this program.

Budget Unit: GVOB(190) Federal and State Contracts

<b>FY 01</b>	\$492,300	<b>FY 02</b>	\$320,894	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$0
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**Fund: Federal Grant (0348-00)**

Sources: This fund consists of money received from the federal government as reimbursement for communications charges, recruiting expenses, Gowen Field armory maintenance costs, armory intrusion detection maintenance costs and personnel costs for environmental specialists. It also includes federal grants through the Office of Domestic Preparedness.

Uses: Funds are used for personnel and operating expenses that are reimbursable to the state by the National Guard Bureau and the Office of Domestic Preparedness.

Budget Unit: GVOA(190) Military Management

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$56,363	<b>FY 04</b>	\$9,935	<b>FY 05</b>	\$0
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Budget Unit: GVOB(190) Federal and State Contracts

<b>FY 01</b>	\$10,669,585	<b>FY 02</b>	\$12,006,353	<b>FY 03</b>	\$11,610,096	<b>FY 04</b>	\$14,870,954	<b>FY 05</b>	\$16,993,447
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Budget Unit: GVOC(190) Disaster Services

<b>FY 01</b>	\$1,671,328	<b>FY 02</b>	\$1,439,260	<b>FY 03</b>	\$1,333,804	<b>FY 04</b>	\$3,117,641	<b>FY 05</b>	\$0
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Budget Unit: GVOF(190) Homeland Security

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$16,046,502
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Budget Unit: GVOJ(190) Bureau of Hazardous Materials

<b>FY 01</b>	\$148,605	<b>FY 02</b>	\$181,434	<b>FY 03</b>	\$861,038	<b>FY 04</b>	\$10,045,107	<b>FY 05</b>	\$0
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**Total Federal Grant Fund (0348-00)**

<b>FY 01</b>	\$12,489,518	<b>FY 02</b>	\$13,627,047	<b>FY 03</b>	\$13,861,300	<b>FY 04</b>	\$28,043,637	<b>FY 05</b>	\$33,039,949
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**Military Division Grand Total**

<b>FY 01</b>	\$27,631,748	<b>FY 02</b>	\$22,741,307	<b>FY 03</b>	\$20,551,772	<b>FY 04</b>	\$33,372,438	<b>FY 05</b>	\$38,317,199
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# Public Employee Retirement System

## Fund: PERSI Administrative (0550-01)

Sources: Weekly, a portion of the retirement system's annual appropriation is transferred to the Administrative Fund. All moneys transferred to the Administrative Fund are available to the Board for the payment of administrative expenses only to the extent so appropriated by the Legislature (Idaho Code §59-1311).

Uses: Payment of administrative expenses as appropriated by the Legislature.

Budget Unit: GVFA(183) Retirement System

<b>FY 01</b>	<b>\$5,382,957</b>	<b>FY 02</b>	<b>\$5,055,943</b>	<b>FY 03</b>	<b>\$4,575,260</b>	<b>FY 04</b>	<b>\$4,866,070</b>	<b>FY 05</b>	<b>\$5,695,714</b>
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## Fund: PERSI Special (0550-02)

Sources: Public employees and employers make contributions to PERSI. In order to maximize the return on investment of these contributions, only a minimum amount of money is kept on deposit at the State Treasurer's Office. Money is wired in from PERSI's master custodian bank only when funds are needed to pay administrative expenses, benefits, or other authorized expenses.

Although Idaho Code §59-1311 provides that all moneys in this fund are perpetually appropriated, pursuant to Idaho Code §67-3514 the Joint Finance-Appropriations Committee appropriates certain administrative expenses and portfolio related administrative expenses. All other costs are perpetually appropriated as directed by the PERSI Board.

Uses: Portfolio staff salaries, related travel expenses, and operating expenses are paid through this fund.

Separation benefits, death benefits, and retiree payroll benefits (other than direct deposit) are also paid through Fund 0550-02 in the form of a state warrant. Direct deposit retiree benefits are paid through a local bank with funds wired in from the master custodian bank.

Expenses that qualify as portfolio expenses include but are not limited to: reporting services, investment advisory services, funding agent fees, money management fees, and investment staff expenses, including hiring of investment management personnel (Idaho Code §59-1311). The majority of portfolio related expenses (custody fees, advisory and reporting services, and money manager fees) are paid through the system's master custodian bank.

Budget Unit: GVFB(183) Portfolio Investment

<b>FY 01</b>	<b>\$362,552</b>	<b>FY 02</b>	<b>\$427,720</b>	<b>FY 03</b>	<b>\$464,170</b>	<b>FY 04</b>	<b>\$521,000</b>	<b>FY 05</b>	<b>\$564,201</b>
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Budget Unit: GVFC (Cont) (183) Portfolio Investment

<b>FY 01</b>	<b>\$91,662,656</b>	<b>FY 02</b>	<b>\$89,273,409</b>	<b>FY 03</b>	<b>\$92,501,963</b>	<b>FY 04</b>	<b>\$98,470,533</b>	<b>FY 05</b>	<b>\$102,187,522</b>
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## Total PERSI Special Fund (0550-02)

<b>FY 01</b>	<b>\$92,025,209</b>	<b>FY 02</b>	<b>\$89,701,129</b>	<b>FY 03</b>	<b>\$92,966,133</b>	<b>FY 04</b>	<b>\$98,991,533</b>	<b>FY 05</b>	<b>\$102,751,723</b>
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**Fund: PERSI - Retiree Medical Insurance (0550-03)**

Sources: This fund is commonly referred to as the Sick Leave Insurance Reserve Fund. Each employer in state government and employing school district contributes to a Sick Leave Fund maintained by PERSI exclusively for the purpose of the provisions of Idaho Code §67-5339 and §33-1228 for state employees and school district employees respectively. The rate of contributions will consist of a percentage of employees' salaries as determined by the PERSI Board, and such rate will remain in effect until next determined by the Board. Currently, the state employer must report to PERSI the employee's daily rate of pay at retirement times half of the employee's sick leave balance up to 600 hours. School districts must report the employee's hourly rate of pay at retirement times half of the employee's sick leave balance without limit. Any excess balance in the Sick Leave Fund will be invested, and the earnings will accrue to the Sick Leave Fund except the amount required by the Board to defray administrative expenses. All moneys payable to the Sick Leave Fund are perpetually appropriated to the Board, and will not be included in its departmental budget.

A voluntary unused sick leave pool was established July 1, 2000 (Idaho Code §59-1365) for PERSI employer units not eligible to participate in those established by Idaho Code §67-5339 and §33-1228.

Uses: Upon separation from state, school district, or junior college employment, by an eligible PERSI member, the unused portion of the employee's accumulated sick leave, earned subsequent to July 1, 1976, will be subject to calculation to determine the monetary value. Such sums will be used by the PERSI Board to continue to pay premiums for the employee's group health and accidental life insurance programs as may be maintained by the employer for retirees, to the extent of the funds credited to the employee's account. Upon an employee's death, any unexpended sums remaining in the fund will revert to the Sick Leave Fund.

Budget Unit: GVFD (Cont) (183) Retirement Medical Insurance

<b>FY 01</b>	<b>\$5,876,668</b>	<b>FY 02</b>	<b>\$6,738,364</b>	<b>FY 03</b>	<b>\$7,915,740</b>	<b>FY 04</b>	<b>\$9,242,345</b>	<b>FY 05</b>	<b>\$10,742,738</b>
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**Fund: PERSI 401(k) Administration (0550-04)**

Sources: Idaho Code §59-1308 authorized the Public Employee Retirement System Board to be the plan administrator for the Idaho Super Saver supplemental retirement plan for state employees retroactive to January 1995. The plan was subject to federal Internal Revenue Code section 401(k). Employee contributions were invested by a provider approved by the PERSI Board. PERSI assessments were determined by the board and were approximately \$2 per year per account. This program was merged with the PERSI Choice defined contribution plan effective October 1, 2001.

Uses: Funding was used to pay PERSI's administrative costs for the supplemental retirement plan. These included legal fees, costs to comply with IRS reporting requirements, data processing costs, and postal costs.

FY 2003 was the last year this program was funded.

Budget Unit: GVFE(183) 401(k) Administration

<b>FY 01</b>	<b>\$2,173</b>	<b>FY 02</b>	<b>\$3,661</b>	<b>FY 03</b>	<b>\$5,195</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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**Public Employee Retirement System Grand Total**

<b>FY 01</b>	<b>\$103,287,007</b>	<b>FY 02</b>	<b>\$101,499,098</b>	<b>FY 03</b>	<b>\$105,462,327</b>	<b>FY 04</b>	<b>\$113,099,949</b>	<b>FY 05</b>	<b>\$119,190,175</b>
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## Office of Species Conservation

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: General administrative support of the Office of Species Conservation including salaries, operating expenses and capital outlay (§67-818).

Budget Unit: GVSC(195) Species Conservation

<b>FY 01</b>	<b>\$503,180</b>	<b>FY 02</b>	<b>\$428,063</b>	<b>FY 03</b>	<b>\$508,394</b>	<b>FY 04</b>	<b>\$507,559</b>	<b>FY 05</b>	<b>\$547,486</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Although spending authority for Miscellaneous Revenue was authorized beginning in FY 2002, no expenditures occurred until the Idaho Department of Fish and Game agreed to provide \$20,000 per year for two years to help cover the personnel costs for one position.

Uses: Funding was used in FY 2005 for some of the personnel costs of a policy advisor. Miscellaneous revenues are also authorized for operating expenditures.

Budget Unit: GVSC(195) Species Conservation

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$19,792</b>
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### Fund: Federal Grant (0348-00)

Sources: U.S. Fish and Wildlife funds available for project grants involving wildlife species within the Endangered Species Act.

Uses: Usually grant-specific uses such as anadromous coldwater fishery projects, or threatened & endangered species impact studies.

Budget Unit: GVSC(195) Species Conservation

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$40,248</b>	<b>FY 03</b>	<b>\$554,869</b>	<b>FY 04</b>	<b>\$668,054</b>	<b>FY 05</b>	<b>\$1,026,026</b>
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### Office of Species Conservation Grand Total

<b>FY 01</b>	<b>\$503,180</b>	<b>FY 02</b>	<b>\$468,310</b>	<b>FY 03</b>	<b>\$1,063,262</b>	<b>FY 04</b>	<b>\$1,175,613</b>	<b>FY 05</b>	<b>\$1,593,303</b>
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## Women's Commission

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: This fund is used for projects educating Idahoans on women's and family issues, executive directors salary, providing a referral service for statewide agencies and organizations serving women and families through a toll free number, conducting seminars, operating expenses, and travel for commission meetings. (Idaho Code §67-6001 et seq.)

Budget Unit: GVMA(192) Women's Commission

<b>FY 01</b> \$40,012	<b>FY 02</b> \$36,207	<b>FY 03</b> \$32,333	<b>FY 04</b> \$31,551	<b>FY 05</b> \$38,179
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### Fund: Miscellaneous Revenue (0349-00)

Sources: This fund represents a grant and contributions solicited for the reprinting of the "Idaho Laws: A Guide for Women & Families" booklet.

Uses: "Idaho Laws: A Guide for Women & Families" is a booklet which provides information on how Idaho laws impact areas of interest to women. The first printing was in 1976. 12,000 copies were published in 2003. The booklet is revised every 2-3 years. (Idaho Code §67-6001 et seq.)

Budget Unit: GVMA(192) Women's Commission

<b>FY 01</b> \$3,650	<b>FY 02</b> \$0	<b>FY 03</b> \$120	<b>FY 04</b> \$1,563	<b>FY 05</b> \$1,600
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### Women's Commission Grand Total

<b>FY 01</b> \$43,662	<b>FY 02</b> \$36,207	<b>FY 03</b> \$32,453	<b>FY 04</b> \$33,115	<b>FY 05</b> \$39,779
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# Legislature

## Fund: Legislative (0060-00)

Sources: From General Fund in periodic transfers authorized by §67-451, Idaho Code. The Legislative Fund shall consist of such moneys as are placed into it by other appropriations, by receipts paid into the Legislative Fund, and the moneys appropriated and transferred into it according to provisions of this act.

Such amounts are appropriated out of the General Fund in the State Operating Fund and the State Controller is authorized to transfer these amounts into the Legislative Fund for use by the Idaho Senate.

Uses: Ongoing appropriation for regular expenditures -- operation of the Legislature. Both House and Senate use this fund and fund detail by agency code. The presiding officers of each house of the Legislature are hereby authorized to make expenditures out of the Legislative Fund for any necessary expenses of the Legislature and the Legislative Fund is hereby perpetually appropriated for any necessary expenses of the Legislature. The Legislative Fund shall be specifically exempt from the provision of Chapter 35, Title 67, Idaho Code, and shall be specifically exempt from the provision of Chapter 36, Title 67, Idaho Code.

Budget Unit: LBAA (Cont) (100) Senate

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,879,088	\$2,057,192	\$2,019,709	\$1,892,068	\$2,097,225

Budget Unit: LBAB (Cont) (101) House

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$3,058,807	\$3,142,226	\$3,447,174	\$3,065,119	\$3,296,298

Sources: House Bill 54 provided a supplemental appropriation to the Legislature in the amount of \$75,000 in FY 2001. These funds were transferred from the General Fund to the Legislative Fund to support the Electric Utilities Restructuring Committee. The unspent balance of this appropriation was reverted to the General Fund.

Uses: The purpose of this funding was to retain a consultant to study the effects of restructuring the electric utility industry and pay for the meeting expenses of the Committee.

Budget Unit: LBAC(100) Senate Consultant

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,055	\$0	\$0	\$0	\$0

### Total Legislative Fund (0060-00)

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$4,939,950	\$5,199,418	\$5,466,883	\$4,957,187	\$5,393,523

## Fund: Constitutional Defense (0151-00)

Sources: Shall consist of appropriations, gifts, grants and other Constitutional Defense Council moneys. Moneys in the Council funds are continuously appropriated.

Uses: To support Council activities that include restoring, maintaining, and advancing the sovereignty and authority over issues that affect the state and well-being of its citizens in accordance with §67-6301, Idaho Code.

Budget Unit: LBAB (Cont) (101) House

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$11	\$0	\$78	\$47,517	\$0

### Legislature Grand Total

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$4,939,961	\$5,199,418	\$5,466,961	\$5,004,703	\$5,393,523

## Legislative Services Office

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Support the operations of the nonpartisan Legislative Services Office that includes Research & Legislation, Legislative Audits, Budget & Policy Analysis, and Network Administration.

Budget Unit: LBBA(102) Legislative Services Office

<b>FY 01</b>	\$3,238,478	<b>FY 02</b>	\$3,607,139	<b>FY 03</b>	\$3,566,932	<b>FY 04</b>	\$3,465,968	<b>FY 05</b>	\$3,720,026
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Sale of legislative directories, daily and mini-data and final daily data publications.

Uses: Miscellaneous revenues are appropriated for operating expenditures of the Legislative Services Office.

Budget Unit: LBBA(102) Legislative Services Office

<b>FY 01</b>	\$29,094	<b>FY 02</b>	\$23,653	<b>FY 03</b>	\$25,675	<b>FY 04</b>	\$22,427	<b>FY 05</b>	\$25,822
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### Fund: Professional Services (0475-00)

Sources: Revenues are derived from audit billing fees.

Uses: Funds are appropriated in conjunction with general fund monies for the performance of audits of departments and agencies of the executive and judicial branches of government.

Budget Unit: LBBA(102) Legislative Services Office

<b>FY 01</b>	\$836,829	<b>FY 02</b>	\$909,965	<b>FY 03</b>	\$853,129	<b>FY 04</b>	\$856,313	<b>FY 05</b>	\$881,946
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### Legislative Services Office Grand Total

<b>FY 01</b>	\$4,104,401	<b>FY 02</b>	\$4,540,756	<b>FY 03</b>	\$4,445,736	<b>FY 04</b>	\$4,344,707	<b>FY 05</b>	\$4,627,794
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## Legislative Technology

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Appropriations to maintain computer equipment and systems for the Legislature, excluding the Legislative Services Office and the Office of Performance Evaluations.

Budget Unit: LBEA(102) Legislative Technology

<b>FY 01</b> \$222,228	<b>FY 02</b> \$200,973	<b>FY 03</b> \$147,695	<b>FY 04</b> \$362,523	<b>FY 05</b> \$343,741
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<b>Legislative Technology Grand Total</b>
<b>FY 01</b> \$222,228 <b>FY 02</b> \$200,973 <b>FY 03</b> \$147,695 <b>FY 04</b> \$362,523 <b>FY 05</b> \$343,741

## Office of Performance Evaluations

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Support the operations of the nonpartisan Office of Performance Evaluations.

Budget Unit: LBCA(102) Office of Performance Evaluations

<b>FY 01</b> \$1,086,060	<b>FY 02</b> \$514,580	<b>FY 03</b> \$578,684	<b>FY 04</b> \$564,773	<b>FY 05</b> \$629,291
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<b>Office of Performance Evaluations Grand Total</b>				
<b>FY 01</b> \$1,086,060	<b>FY 02</b> \$514,580	<b>FY 03</b> \$578,684	<b>FY 04</b> \$564,773	<b>FY 05</b> \$629,291

## Redistricting Commission

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Support the operations of the Redistricting Commission.

Budget Unit: LBDA(102) Redistricting

<b>FY 01</b> \$215,798	<b>FY 02</b> \$260,249	<b>FY 03</b> \$2,171	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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<b>Redistricting Commission Grand Total</b>				
<b>FY 01</b> \$215,798	<b>FY 02</b> \$260,249	<b>FY 03</b> \$2,171	<b>FY 04</b> \$0	<b>FY 05</b> \$0

## Lieutenant Governor

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: Fund used for operating costs of the office and for salaries for the Lieutenant Governor and administrative staff.

Budget Unit: LGAA(120) Administration - Lieutenant Governor

<b>FY 01</b> \$102,628	<b>FY 02</b> \$131,611	<b>FY 03</b> \$116,173	<b>FY 04</b> \$83,691	<b>FY 05</b> \$95,126
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<b>Lieutenant Governor Grand Total</b>				
<b>FY 01</b> \$102,628	<b>FY 02</b> \$131,611	<b>FY 03</b> \$116,173	<b>FY 04</b> \$83,691	<b>FY 05</b> \$95,126

## Board of Tax Appeals

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for General Fund moneys are to hold hearings and make rulings on appeals from a final determination of any state or county tax liability, except as otherwise provided.

Budget Unit: TAAE(351) Board of Tax Appeals

<b>FY 01</b> \$291,126	<b>FY 02</b> \$298,043	<b>FY 03</b> \$308,037	<b>FY 04</b> \$311,846	<b>FY 05</b> \$331,599
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<b>Board of Tax Appeals Grand Total</b>
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<b>FY 01</b> \$291,126	<b>FY 02</b> \$298,043	<b>FY 03</b> \$308,037	<b>FY 04</b> \$311,846	<b>FY 05</b> \$331,599
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## State Tax Commission

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The agency receives a General Fund appropriation which is used for personnel costs, operating expenditures, and capital outlay for the operation of the State Tax Commission.

Budget Unit: TAAA(352) General Services

<b>FY 01</b>	<b>\$11,501,119</b>	<b>FY 02</b>	<b>\$13,159,329</b>	<b>FY 03</b>	<b>\$6,486,104</b>	<b>FY 04</b>	<b>\$7,192,016</b>	<b>FY 05</b>	<b>\$6,718,015</b>
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Budget Unit: TAAB(352) Audit and Collections

<b>FY 01</b>	<b>\$9,813,000</b>	<b>FY 02</b>	<b>\$10,528,542</b>	<b>FY 03</b>	<b>\$9,496,330</b>	<b>FY 04</b>	<b>\$10,038,970</b>	<b>FY 05</b>	<b>\$10,883,217</b>
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Budget Unit: TAAC(352) Revenue Operations

<b>FY 01</b>	<b>\$4,093,075</b>	<b>FY 02</b>	<b>\$4,052,229</b>	<b>FY 03</b>	<b>\$3,710,832</b>	<b>FY 04</b>	<b>\$3,869,773</b>	<b>FY 05</b>	<b>\$4,002,757</b>
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Budget Unit: TAAD(352) County Support

<b>FY 01</b>	<b>\$2,541,940</b>	<b>FY 02</b>	<b>\$2,763,998</b>	<b>FY 03</b>	<b>\$2,716,034</b>	<b>FY 04</b>	<b>\$2,907,286</b>	<b>FY 05</b>	<b>\$3,011,817</b>
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### Total General Fund (0001-00)

<b>FY 01</b>	<b>\$27,949,134</b>	<b>FY 02</b>	<b>\$30,504,098</b>	<b>FY 03</b>	<b>\$22,409,300</b>	<b>FY 04</b>	<b>\$24,008,044</b>	<b>FY 05</b>	<b>\$24,615,806</b>
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### Fund: Fuels Distribution (0267-00)

Sources: Taxes on gasoline, gasohol, special fuels, aviation fuel, jet fuel, and the transfer fee on petroleum products are deposited to this fund until the commission completes a reconciliation.

Uses: Once reconciled, gasoline revenues are distributed to administrative accounts, refunds, railroad grade crossing fund, local bridge inspection fund, off-road user accounts, and the highway distribution account. Special fuel revenues are distributed to administrative accounts, refunds and the highway distribution account. Aircraft fuel revenues are distributed to refunds and the state aeronautics account. Transfer fees are distributed to the highway distribution account and to the petroleum clean water trust fund.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Multistate Tax Compact (0276-00)

Sources: Moneys collected as direct result of audits conducted by the Multistate Tax Commission (on behalf of the state of Idaho) shall be paid by the State Tax Commission into the Multistate Tax Compact Fund. The Multistate Tax Compact was formed to determine the tax liability of multistate taxpayers, promote uniformity or compatibility in tax systems, and facilitate taxpayer convenience and compliance in the filing of tax returns and avoid duplicative taxation across states (§63-3709).

Uses: Each year the State Tax Commission receives the budget of the Multistate Tax Commission, including the statement of Idaho's share. On or before February 1 of each year, the Tax Commission certifies to the Senate Finance Committee, the House Appropriations Committee, the Senate Local Government and Taxation Committee, and the House Revenue and Taxation Committee as to whether the budget complies with the Multistate State Tax Compact. Unless the legislature determines otherwise prior to adjournment, the amounts which the State Tax Commission has certified as complying are hereby continually appropriated from the Multistate Tax Compact Fund to the Multistate Tax Commission.

If the funds in the Multistate Tax Compact Fund exceed one hundred and ten percent (110%) of the most recent annual appropriation to the Multistate Tax Commission, the excess shall be transferred to the General Fund.

Payments to the Multistate Tax Commission from the Multistate Tax Compact Fund are made only on approval of the State Tax Commission (§63-3709).

Budget Unit: TAAF(352) Audit and Collections

<b>FY 01</b> \$866,946	<b>FY 02</b> \$857,099	<b>FY 03</b> \$1,089,332	<b>FY 04</b> \$1,514,840	<b>FY 05</b> \$1,617,919
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Budget Unit: TAAI(352) General Services 2 of 2

<b>FY 01</b> \$7,711	<b>FY 02</b> \$6,878	<b>FY 03</b> \$19,236	<b>FY 04</b> \$11,098	<b>FY 05</b> \$3,900
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**Total Multistate Tax Compact Fund (0276-00)**

<b>FY 01</b> \$874,657	<b>FY 02</b> \$863,977	<b>FY 03</b> \$1,108,568	<b>FY 04</b> \$1,525,938	<b>FY 05</b> \$1,621,819
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**Fund: Administration and Accounting (0338-01)**

Sources: The State Tax Commission is directed to retain funds for the Commission's cost of collecting and administering the moneys of certain trust funds. For the following trust funds the annual amount is three thousand dollars (\$3,000) or twenty percent (20%), whichever is less (§63-3067A&B(d)):

1. The Fish and Game Trust Fund (0051)
2. The Children's Trust Fund (0483)

On other taxes, the State Tax Commission is authorized to retain an amount of money equal to the cost of collecting and administering them. The amount retained can not exceed the amount authorized to be expended by appropriation by the Legislature. Those taxes are:

1. Idaho Travel and Convention Tax (0212) (§67-4718)
2. Illegal Drug Tax (0281) (§63-4209)
3. Boise Auditorium District (0630) (§67-4917C)
4. Petroleum Clean Water Trust Fund (0130) (§41-4909)

Uses: Funds in the Administration Fund are used for defraying the costs of collecting and administering certain trust funds and taxes (§63-3067, §67-4718, §67-4917C, §63-4209, & §41-4909).

Budget Unit: TAAA(352) General Services

<b>FY 01</b> \$17,731	<b>FY 02</b> \$24,700	<b>FY 03</b> \$22,548	<b>FY 04</b> \$17,600	<b>FY 05</b> \$61,286
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Budget Unit: TAAB(352) Audit and Collections

<b>FY 01</b> \$1,978	<b>FY 02</b> \$20,336	<b>FY 03</b> \$20,334	<b>FY 04</b> \$22,800	<b>FY 05</b> \$49,950
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Budget Unit: TAAC(352) Revenue Operations

<b>FY 01</b> \$17,855	<b>FY 02</b> \$68,118	<b>FY 03</b> \$65,666	<b>FY 04</b> \$63,845	<b>FY 05</b> \$282,750
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**Total Administration and Accounting Fund (0338-01)**

<b>FY 01</b> \$37,564	<b>FY 02</b> \$113,154	<b>FY 03</b> \$108,548	<b>FY 04</b> \$104,245	<b>FY 05</b> \$393,986
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**Fund: Administration Services for Transportation (0338-02)**

Sources: The State Tax Commission retains funds from gasoline tax receipts equal to the cost of collecting, administering, and enforcing the gasoline tax requirements. However, the amount cannot exceed the amount authorized to be expended by the legislature (§63-2402 and §63-2405).

From special fuels tax receipts the State Tax Commission retains funds equal to the cost of collecting, administering and enforcing the special fuels tax. However, the amount cannot exceed the amount authorized to be expended by the legislature (§63-2416 - §63-2417).

Uses: The funds are used to pay the Commission's costs of the Gasoline Tax and Special Fuels Tax programs (§63-2412 and §63-2418).

Budget Unit: TAAA(352) General Services

<b>FY 01</b>	<b>\$1,032,904</b>	<b>FY 02</b>	<b>\$1,390,608</b>	<b>FY 03</b>	<b>\$707,570</b>	<b>FY 04</b>	<b>\$813,012</b>	<b>FY 05</b>	<b>\$743,855</b>
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Budget Unit: TAAB(352) Audit and Collections

<b>FY 01</b>	<b>\$1,195,531</b>	<b>FY 02</b>	<b>\$1,229,999</b>	<b>FY 03</b>	<b>\$1,241,814</b>	<b>FY 04</b>	<b>\$1,271,144</b>	<b>FY 05</b>	<b>\$1,688,419</b>
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Budget Unit: TAAC(352) Revenue Operations

<b>FY 01</b>	<b>\$560,475</b>	<b>FY 02</b>	<b>\$660,634</b>	<b>FY 03</b>	<b>\$593,571</b>	<b>FY 04</b>	<b>\$671,964</b>	<b>FY 05</b>	<b>\$642,906</b>
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**Total Administration Services for Transportation Fund (0338-02)**

<b>FY 01</b>	<b>\$2,788,910</b>	<b>FY 02</b>	<b>\$3,281,241</b>	<b>FY 03</b>	<b>\$2,542,955</b>	<b>FY 04</b>	<b>\$2,756,119</b>	<b>FY 05</b>	<b>\$3,075,180</b>
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**Fund: Seminars and Publications (0401-00)**

Sources: Fees, educational purposes sales, tax regulations and printed material, fees for copies, supplies, bad check charges, postage reimbursement, sales of maps, unclaimed property lists, etc. Sales are primarily to the public.

Uses: These funds are used for defraying the costs associated with collecting and administering these funds.

Budget Unit: TAAA(352) General Services

<b>FY 01</b>	<b>\$5,020</b>	<b>FY 02</b>	<b>\$7,743</b>	<b>FY 03</b>	<b>\$27,374</b>	<b>FY 04</b>	<b>\$24,100</b>	<b>FY 05</b>	<b>\$18,557</b>
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Budget Unit: TAAB(352) Audit and Collections

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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Budget Unit: TAAC(352) Revenue Operations

<b>FY 01</b>	<b>\$4,710</b>	<b>FY 02</b>	<b>\$15,382</b>	<b>FY 03</b>	<b>\$18,300</b>	<b>FY 04</b>	<b>\$18,300</b>	<b>FY 05</b>	<b>\$17,801</b>
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Budget Unit: TAAD(352) County Support

<b>FY 01</b>	<b>\$78,420</b>	<b>FY 02</b>	<b>\$87,638</b>	<b>FY 03</b>	<b>\$91,918</b>	<b>FY 04</b>	<b>\$89,500</b>	<b>FY 05</b>	<b>\$86,692</b>
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**Total Seminars and Publications Fund (0401-00)**

<b>FY 01</b>	<b>\$88,150</b>	<b>FY 02</b>	<b>\$110,763</b>	<b>FY 03</b>	<b>\$137,592</b>	<b>FY 04</b>	<b>\$131,900</b>	<b>FY 05</b>	<b>\$123,050</b>
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**Fund: Revenue Sharing (0502-01)**

Sources: This fund is funded by 13.75% of the sales tax revenue (§63-3638(g)).

Uses: Funds are distributed as follows:

A) 28.2% to the cities, to be distributed as follows:

- 1) 50% in the proportion that the population of the city bears to the state population.
- 2) 50% according to assessed property market values.

B) 28.2% to the counties, to be distributed as follows:

- 1) \$1,320,000 to be distributed 1/44th to each county.
- 2) The balance to the counties in proportion that the population of the county bears to the state population.

C) 35.9% to the counties, for distribution to the cities and counties as follows:

1) Each city and county receives a like amount to the amount received under the provisions of 63-3638(e), Idaho Code, for the fourth quarter of calendar year 1999.

2) If the amount to distribute is less than that, they are reduced proportionately.

3) If the amount exceeds that, they are increased proportionately up to 105%.

4) If the amount exceeds 105%, it is distributed as follows:

a) 50% to the cities in the proportion that the population of the city bears to the state population.

b) 50% to the counties in the proportion that the population of the county bears to the state population.

D) 7% to the counties for distribution to special taxing districts.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b>	\$105,608,137	<b>FY 02</b>	\$107,360,811	<b>FY 03</b>	\$112,599,646	<b>FY 04</b>	\$115,319,821	<b>FY 05</b>	\$126,482,452
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### **Fund: County Circuit Breaker (0502-03)**

Sources: This fund is funded by sales tax revenue and receives the portion certified to the county auditor under the circuit breaker provisions of the code (§63-709(1)).

Uses: The State Tax Commission reviews the claims and certifies the dollar amount to the county auditor by the third Monday in November. By December 20 the Tax Commission pays to each county one-half (1/2) the amount due, with the second half to be paid by the following June 20 (§63-709(2)).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b>	\$11,711,317	<b>FY 02</b>	\$11,983,517	<b>FY 03</b>	\$12,787,109	<b>FY 04</b>	\$14,097,706	<b>FY 05</b>	\$14,995,253
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### **Fund: Sales Tax Ag Property Relief (0502-06)**

Sources: Funded by Sales Tax revenues (§63-3638(10)).

Uses: Provides payments to counties and other taxing districts to replace property tax revenue lost when agricultural equipment was exempted from property taxes (§63-602EE).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b>	\$0	<b>FY 02</b>	\$0	<b>FY 03</b>	\$0	<b>FY 04</b>	\$0	<b>FY 05</b>	\$13,448,453
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### **Fund: Estate Tax (0507-00)**

Sources: The State Tax Commission collects estate taxes and remits the money to the State Treasurer (§14-413).

Uses: Estate taxes are distributed as follows:

1. Ten percent (10%) goes into a suspense fund to be sent to the counties, at least quarterly.
2. An amount sufficient to pay current refund claims is paid into the State Refund Fund.
3. The balance is distributed to the General Fund.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b>	\$3,944,967	<b>FY 02</b>	\$1,149,657	<b>FY 03</b>	\$986,346	<b>FY 04</b>	\$857,756	<b>FY 05</b>	\$601,435
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**Fund: Tax Commission Refunds (0516-00)**

Sources: Twenty percent (20%) of the State Income Tax (Individual and Corporate) is deposited to the credit of the State Refund Fund (§63-3067).

One half (50%) of withholding on lottery winnings is deposited in the Public School Income Fund, while the other half (50%) is deposited in the Refund Fund and distributed quarterly to counties for County Juvenile Probation Services (63-3067, Idaho Code).

Also, an amount sufficient to pay refunds is distributed to this fund from:

1. Sales Tax
2. Cigarette Tax
3. Beer Tax
4. Gasoline Tax
5. Inheritance Tax
6. Wine Tax
7. Kilowatt Hour Tax
8. Mine License Tax
9. Tobacco Tax
10. Special Fuels Tax
11. Travel & Convention Tax
12. Boise Auditorium Tax
13. Illegal Drug Tax
14. Department of Health and Welfare - Child Support Set-Off
15. Department of Labor Unemployment Tax Set-Off

Uses: The State Refund Fund is for repaying overpayments and paying any other erroneous receipts illegally assessed or collected, penalties collected without authority and taxes and licenses unjustly assessed. Whenever necessary for the purpose of making prompt payment of refunds, the State Tax Commission may request the Board of Examiners to authorize the transfer of an additional specific amount from the income tax collections to the State Refund Fund. Any unencumbered balance over \$1,500,000 in the Fund on June 30 is transferred to the General Fund (§63-3067).

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

<b>FY 01</b> \$214,700,065	<b>FY 02</b> \$243,958,007	<b>FY 03</b> \$234,951,542	<b>FY 04</b> \$233,357,837	<b>FY 05</b> \$221,671,821
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## Fund: Abandoned Property Trust - Unclaimed Property (0518-01)

Sources: The Unclaimed Property Fund receives money from:

1. Any demand, savings or matured time deposits together with interest or dividends made in Idaho with a banking organization which has been inactive for fifteen years; any funds paid in Idaho toward the purchase of shares or interest in a financial organization, or deposits made, or dividends in which the owner has not performed specified actions within fifteen years, any sum payable on checks certified in Idaho or on written instruments issued in Idaho on which a banking or financial organization is directly liable and which has been outstanding for fifteen years; or any funds or personal property removed from a safe keeping depository or agency such as a safe deposit box on which rental has expired due to nonpayment or other reason, or any surplus amounts arising from sale thereof which the owner has not claimed for more than fifteen years.

2. Certain unclaimed funds that are owned and unpaid by life insurance companies for fifteen years.

3. Certain deposits and refunds payable by utilities for more than fifteen years.

4. Certain other abandoned and inactive funds such as undistributed dividends and distributions of business associations, property of business associations and banking and financial organizations held in course of dissolution, property held by fiduciaries, property held by state courts and public officers and agencies, and miscellaneous personal property held for another person.

The state Tax Commission is required to maintain a record of the name and last known address of each person thought to own the property. The record is to be made available for public inspection at all reasonable business hours (§14-517).

Uses: All moneys are appropriated to the State Tax Commission to meet the costs of carrying out and enforcing the law. Funds are used in the following order:

1. For payment of claims allowed.
2. For refunds.
3. For costs of appraisals.
4. For payment of costs incurred in connection with acquiring the property.
5. For payment of amounts required to be paid by the state as trustee, bailee, or successor in interest to the preceding owner.
6. For payment of costs of official advertising in connection with the sale of property held in the name of the fund.
7. For transfer to the Estate (Inheritance Tax) Fund any inheritance taxes due the state by any claimant on any property claimed by him under the provisions of this chapter.
8. At the end of each month, or more often, the State Tax Commission shall transfer all money in the fund in excess of two hundred fifty thousand dollars (\$250,000) to the General Fund (§14-523).

Budget Unit: TAAA(352) General Services

<b>FY 01</b> \$30,367	<b>FY 02</b> \$9,125	<b>FY 03</b> \$29,339	<b>FY 04</b> \$70,110	<b>FY 05</b> \$44,100
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Budget Unit: TAAB(352) Audit and Collections

<b>FY 01</b> \$419,546	<b>FY 02</b> \$439,110	<b>FY 03</b> \$394,354	<b>FY 04</b> \$495,380	<b>FY 05</b> \$558,651
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Budget Unit: TAAC(352) Revenue Operations

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$61,325	<b>FY 04</b> \$38,041	<b>FY 05</b> \$44,329
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### Total Abandoned Property Trust - Unclaimed Property Fund (0518-01)

<b>FY 01</b> \$449,912	<b>FY 02</b> \$448,235	<b>FY 03</b> \$485,018	<b>FY 04</b> \$603,531	<b>FY 05</b> \$647,080
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**Fund: Abandoned Property - Escheat Trust (0518-02)**

Sources: After final settlement of the affairs of an estate, if there are no heirs or other claimants. The administrator must pay to the State Tax Commission all moneys and effects reported as unclaimed property (§14-113).

Uses: The procedure for distribution of unclaimed property is followed. All abandoned property other than money delivered to the tax collector under this act, shall within one (1) year after delivery be sold by him to the highest bidder at public sale in whatever city in the state or elsewhere affords, in his judgment, the most favorable market for the property involved (§14-516). Funds received under this act, including the proceeds from the sale of abandoned property, shall be deposited in the General Fund of the state (§14-517).

Budget Unit: TAAH (Cont) (352) Escheat Trust

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Election Campaign (0600-00)**

Sources: When taxpayers file their individual income tax return, every individual whose income tax liability is at least \$1 may designate that \$1 shall be paid into the Election Campaign Fund (§63-3088).

Uses: Disbursed monthly to the State Controller's office for distribution to the various political parties.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Custodial (0630-00)**

Sources: Suspense items are charged to this fund until they are ready to be credited to the proper fund. This includes items like wire transfers, field office deposits, Boise auditorium moneys, and wine tax distribution to the grape growers. Several Idaho Code sections require the state to bond taxpayers; all bonds are receipted in this fund and a subsidiary journal of individual bonds is maintained.

Uses: Prior to distribution of funds into the trust fund the State Tax Commission shall retain three thousand dollars (\$3,000) or twenty percent (20%), whichever is less, for the cost of collecting and administering the funds (§63-3067A). This applies to the Fish & Game Trust Fund and the Children's Trust Fund.

Suspense items are held in this fund until they are identified and can be charged to their proper fund. The bond amounts are held as long as the bond is required.

Budget Unit: TAAG (Cont) (352) Allocation to Cities and Counties

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Federal Grant (0348-00)**

Sources: Occasional grants of federal fuel tax funds are available.

Uses: Funds are utilized in the fuel tax audit area, to assist in identifying those owing money to the federal government.

Budget Unit: TAAF(352) Audit and Collections

FY 01 \$65,435	FY 02 \$63,804	FY 03 \$67,962	FY 04 \$77,526	FY 05 \$76,906
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Budget Unit: TAAP(352) Revenue Operations - GASB 34

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$12,000	FY 05 \$11,955
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**Total Federal Grant Fund (0348-00)**

FY 01 \$65,435	FY 02 \$63,804	FY 03 \$67,962	FY 04 \$89,526	FY 05 \$88,861
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**State Tax Commission Grand Total**

FY 01 \$368,218,250	FY 02 \$399,837,265	FY 03 \$388,184,586	FY 04 \$392,852,425	FY 05 \$407,765,196
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## Secretary of State

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: To carry out the constitutional and statutory duties of the Secretary of State. (Register and attest to official acts of the Governor and Legislature. Certify to the legislature such matters as required by law. Notify public of constitutional amendments, file all bills and amendments introduced in the legislature, and compile the Session Laws. Furnish certified copies of any document or instrument on file. Certify candidates and administer and certify elections. Maintain registers and computer listings of tort claims against the State, extraditions, deeds, official oaths, appointment of the governor, facsimile signatures of officials, summons and complaint actions, pardons and other miscellaneous documents mandated by statute and to keep such documents. Administer the Sunshine Law which entails the dual responsibility of lobbyist registration and campaign finance disclosure. Administer the laws of the State of Idaho pertaining to legal entities, secured transactions, trademarks/service marks and notaries public.) Idaho Code §67-901 et seq.

Moneys are also used by the Commission on Uniform Laws to: attend meetings of the National Conference of Commissioners on Uniform State Laws; present uniform acts promulgated by the Conference for enactment by the legislature; furnish the legislature any resource material necessary for its study; and advise the legislature in regard to the commission's actions and other legislation (Idaho Code §67-1704).

Analyst Comment: Prior to FY 2001, the Uniform Commercial Code program operated with dedicated funds. In FY 2003, the program was rolled up into the Administration program.

Budget Unit: SSAA(130) Administration

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$636,748	\$623,963	\$1,873,069	\$1,933,399	\$2,002,676

Budget Unit: SSAB(130) Uniform Commercial Code

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$1,363,997	\$1,361,135	\$0	\$0	\$0

Budget Unit: SSAC(131) Commission on Uniform Laws

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$21,021	\$19,822	\$22,065	\$23,470	\$23,086

### Total General Fund (0001-00)

<b>FY 01</b>	<b>FY 02</b>	<b>FY 03</b>	<b>FY 04</b>	<b>FY 05</b>
\$2,021,766	\$2,004,919	\$1,895,134	\$1,956,869	\$2,025,762

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**Fund: Miscellaneous Revenue (0349-00)**

Sources: Receives funds from a \$10 tax which is levied on each civil action filed in the district court or in the magistrate division of the district court including matters involving decedent's estates, whether testate or intestate and including proceedings involving adoption and the appointment of a guardian of the person or of the state or both (Idaho Code §73-213).

There is also a \$10 tax levied upon each defendant making an appearance in any civil action in the district court or in the magistrates' division of the district court (except small claims and proceedings under the summary administration of the small estates act).

Finally, the Idaho Code Commission receives proceeds from the sale of treasury notes. These proceeds are placed to the credit of the Code Fund except the money required to be paid as accrued interest (Idaho Code §73-218).

Uses: Funds are continuously appropriated to pay the cost of keeping the Idaho Code updated. The commission is charged with keeping the Idaho Code current by authorizing publication of pocket parts or the republication or addition of volumes.

Budget Unit: SSAD (Cont) (133) Idaho Code Commission

<b>FY 01</b> \$408,618	<b>FY 02</b> \$414,956	<b>FY 03</b> \$405,914	<b>FY 04</b> \$449,613	<b>FY 05</b> \$397,782
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**Fund: Democracy Fund (0348-27)**

Sources: The Help America Vote Act (Pub. L. No. 107-252, 116 Stat. 1666) was passed by Congress in 2002. This law provides states with federal funding to accomplish the mandates of the Act. State general funds and county funds are used to meet the required match. (Idaho Code §67-916)

Uses: The purpose of the fund is to provide funding for carrying out the activities for which payments are made to the state under the Help America Vote Act including, but not limited to:

- (a) Establishing and maintaining accurate lists of eligible voters;
- (b) Encouraging eligible voters to vote;
- (c) Improving verification and identification of voters at the polling place;
- (d) Improving equipment and methods for casting and counting votes;
- (e) Recruiting and training election officials and poll workers;
- (f) Improving the quantity and quality of available polling places;
- (g) Educating voters about their rights and responsibilities;
- (h) Assuring access for voters with physical disabilities; and
- (i) Carrying out other activities to improve the administration of elections in the state.

Budget Unit: SSAF (Cont) (130) Democracy Fund

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$13,725	<b>FY 04</b> \$577,448	<b>FY 05</b> \$2,598,762
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**Secretary of State Grand Total**

<b>FY 01</b> \$2,430,385	<b>FY 02</b> \$2,419,875	<b>FY 03</b> \$2,314,772	<b>FY 04</b> \$2,983,931	<b>FY 05</b> \$5,022,306
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## Commission on the Arts

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for which this agency uses General Fund monies are: (1) administrative costs such as personnel, operating and capital expenditures; (2) grants to organizations; (3) grants to schools for arts residencies; (4) technical assistance and rural touring; (5) support of the Folk Arts Program; (6) agency newsletter; (7) grants to individuals; and (8) School Connections Program (ongoing).

Organizationally, the Commission was moved out from under the Secretary of State and placed within the Executive Office of the Governor in FY 2004.

Budget Unit: SSBA(132) Commission on the Arts

<b>FY 01</b>	<b>\$943,099</b>	<b>FY 02</b>	<b>\$971,039</b>	<b>FY 03</b>	<b>\$817,848</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Miscellaneous revenue is derived from conference registration fees, mailing labels, contributions from corporations and foundations for special projects, and private contributions.

Uses: Funds are used to pay costs of conferences and to conduct specific projects funded by contributions or for coordinating projects for corporations and foundations.

Budget Unit: SSBA(132) Commission on the Arts

<b>FY 01</b>	<b>\$68,194</b>	<b>FY 02</b>	<b>\$28,748</b>	<b>FY 03</b>	<b>\$33,233</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Fund: Federal Grant (0348-00)

Sources: This fund receives monies from federal grants authorized by the National Foundation on the Arts and Humanities Act of 1965. The grant is administered by the National Endowment for the Arts, National Foundation on the Arts and Humanities.

Uses: Federal grant monies are used by the Arts Commission to cover administrative costs such as personnel costs and operating expenditures, and to provide grants to individuals and organizations.

Budget Unit: SSBA(132) Commission on the Arts

<b>FY 01</b>	<b>\$569,510</b>	<b>FY 02</b>	<b>\$573,627</b>	<b>FY 03</b>	<b>\$642,567</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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### Commission on the Arts Grand Total

<b>FY 01</b>	<b>\$1,580,803</b>	<b>FY 02</b>	<b>\$1,573,414</b>	<b>FY 03</b>	<b>\$1,493,648</b>	<b>FY 04</b>	<b>\$0</b>	<b>FY 05</b>	<b>\$0</b>
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## State Treasurer

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### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (Idaho Code §67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

The State Treasurer's General Fund appropriation is billed to state agencies pursuant to the Statewide Cost Allocation Plan. This allows the General Fund to recover a fair portion of the cost of the Treasurer's General Fund appropriation from all state agencies, including those that are funded entirely or in part with dedicated and federal funds.

Uses: To carry out the constitutional and statutory duties of the State Treasurer. (Idaho Code §67-1201 et seq.)

Budget Unit: STAA(150) Treasury - Administration

<b>FY 01</b>	<b>\$1,274,015</b>	<b>FY 02</b>	<b>\$1,235,443</b>	<b>FY 03</b>	<b>\$1,280,751</b>	<b>FY 04</b>	<b>\$1,186,392</b>	<b>FY 05</b>	<b>\$1,231,334</b>
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### Fund: Miscellaneous Revenue (0349-00)

Sources: Revenue generated from the sale of Idaho commemorative silver medallions as authorized in Idaho Code §67-1223.

Uses: Operating expenses related to the sale of commemorative silver medallions to the public.

Budget Unit: STAA(150) Treasury - Administration

<b>FY 01</b>	<b>\$0</b>	<b>FY 02</b>	<b>\$0</b>	<b>FY 03</b>	<b>\$0</b>	<b>FY 04</b>	<b>\$3,573</b>	<b>FY 05</b>	<b>\$2,009</b>
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### Fund: State Treasurer LGIP (0475-06)

Sources: Administrative fees collected for Local Government Investment Pool services. This fund earns its own interest.

Uses: To carry out the constitutional and statutory duties of the State Treasurer. Specifically, this fund covers the costs associated with the administration of the LGIP (Idaho Code §67-1201 et seq.).

Budget Unit: STAA(150) Treasury - Administration

<b>FY 01</b>	<b>\$229,870</b>	<b>FY 02</b>	<b>\$192,751</b>	<b>FY 03</b>	<b>\$222,509</b>	<b>FY 04</b>	<b>\$240,857</b>	<b>FY 05</b>	<b>\$207,591</b>
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### Fund: Treasurer's Office - Professional Services (0475-07)

Sources: Agency administrative fees deducted from interest earnings for state investment pool services. This fund earns its own interest.

Uses: To carry out the constitutional and statutory duties of the State Treasurer. Specifically, this fund covers the costs associated with the administration of investment services (personnel costs, operating expenses and capital outlay).

Budget Unit: STAA(150) Treasury - Administration

<b>FY 01</b>	<b>\$300,027</b>	<b>FY 02</b>	<b>\$316,238</b>	<b>FY 03</b>	<b>\$310,065</b>	<b>FY 04</b>	<b>\$312,634</b>	<b>FY 05</b>	<b>\$350,115</b>
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### State Treasurer Grand Total

<b>FY 01</b>	<b>\$1,803,912</b>	<b>FY 02</b>	<b>\$1,744,431</b>	<b>FY 03</b>	<b>\$1,813,325</b>	<b>FY 04</b>	<b>\$1,743,456</b>	<b>FY 05</b>	<b>\$1,791,048</b>
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## Idaho Millennium Fund

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### Fund: Idaho Millennium Income (0499-00)

Sources: Consists of distributions from the Idaho Millennium Fund and such moneys that may be provided by legislative appropriations. The fund retains its own earnings.

Uses: Each year, five percent (5%) of the average market value of the Millennium Fund (0540) is distributed to the Millennium Income Fund and made available for legislative appropriation. (Idaho Code §67-1802)

Analyst Comment: The actual expenditures reflect the Treasurer's transfer of the moneys out to agencies. The agencies may or may not have expended the full amount of their appropriation. Unexpended monies revert to the Income Fund. Beginning in FY 2004, only the non-governmental organization projects are shown as expenditures in this fund. The government project appropriations are transferred to, and shown in, their respective agency budgets.

Budget Unit: STAB(150) Permanent Millennium Fund

<b>FY 01</b> \$1,495,071	<b>FY 02</b> \$2,756,500	<b>FY 03</b> \$3,579,200	<b>FY 04</b> \$224,700	<b>FY 05</b> \$60,700
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### Fund: Idaho Millennium (0540-00)

Sources: Consists of all moneys distributed to the state pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations. The fund earns its own interest (Idaho Code §67-1801).

Uses: Money in the fund is not subject to appropriation or distribution, except as provided in Idaho Code §67-1802 and 1803.

Budget Unit: STAB(150) Permanent Millennium Fund

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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<b>Idaho Millennium Fund Grand Total</b>				
<b>FY 01</b> \$1,495,071	<b>FY 02</b> \$2,756,500	<b>FY 03</b> \$3,579,200	<b>FY 04</b> \$224,700	<b>FY 05</b> \$60,700

## Control Agencies

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The Statewide Control "Agency" is used to account for cash balances, receipts, transfers in, and transfers out from the General Fund.

Budget Unit: AAAA (Cont) (001) General Fund Statewide Control

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The State Treasurer Control Agency is used to account for payment of TAN expenses (withheld from proceeds) and the costs of redemption of tax anticipation notes (§63-3204).

The General Fund is used to provide for the payment of external tax anticipation notes and their interest (§63-3203).

Budget Unit: STBA (Cont) (152) Control Agency-TAN

FY 01 \$10,684,815	FY 02 \$9,367,860	FY 03 \$10,591,669	FY 04 \$7,621,735	FY 05 \$6,976,690
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### Total General Fund (0001-00)

FY 01 \$10,684,815	FY 02 \$9,367,860	FY 03 \$10,591,669	FY 04 \$7,621,735	FY 05 \$6,976,690
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### Fund: Budget Stabilization (0150-00)

Sources: In 1984 Idaho Code, §57-814 created the Budget Reserve Fund "to which shall be deposited such appropriations as may be made by law". Interest earnings from the investment of moneys in this fund went to the General Fund until 1989, to the Budget Reserve Fund from 1989 to 1990, and have been credited to the Permanent Building Fund since 1990. Although funding has been primarily provided from General Fund budget surpluses (\$12 million in 1989 and \$38 million in 1990), \$6,255,800 was added in 1994 from the Liquor Fund. In 1998 the fund was renamed the Budget Stabilization Fund and the statute was amended substantively. The 1998 legislation amended the law to make quarterly transfers from the General Fund depending on the change in the previous year's General Fund receipts.

Uses: Funds have been used to balance the General Fund budget at year end, support local highway projects, support the Oregon Trail Sesquicentennial, fund a juvenile corrections study, and provide additional funding to public schools. In 1996 and 1997 funds were used to match federal funds needed for flood repairs. Also, in 1997 an appropriation was made from the Budget Reserve Account to the State Controller's Office for the purpose of replacing a fee rate increase for programs funded by the General Fund. In FY 2001 the fund reached an all-time high balance of \$63 million. All of the balance was used to balance the General Fund budgets in FY 2002, FY 2003, and FY 2004.

Budget Unit: NONE (Cont) (001) Statewide Control

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: American Trucking Settlement (0257-00)**

Sources: Shall be credited all moneys as may be provided by law.

Uses: Moneys in the fund are continuously appropriated and shall be used to satisfy the settlement agreement as approved by the court pursuant to Case No. CV OC 9700924D, American Trucking Association, et al. v. State of Idaho, et al., in the fourth judicial district, in accordance with the terms of such agreement.

Interest earned on the investment of idle moneys in the settlement fund shall be paid to the settlement fund. (§40-710)

Budget Unit: STBC (Cont) (152) ATA Settlement Fund

<b>FY 01</b> \$12,738,465	<b>FY 02</b> \$10,889,737	<b>FY 03</b> \$5,221,198	<b>FY 04</b> \$88,544	<b>FY 05</b> \$0
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### **Fund: School Safety & Health Revolving Loan (0403-01)**

Sources: Shall be credited all moneys that may be appropriated, apportioned, allocated, and paid back to that fund.

Uses: Loans to a school district that does not have the financial resources to abate unsafe or unhealthy conditions identified pursuant to section 33-1613, Idaho Code, and which is eligible to seek additional funds under subsection (5)(b)(ii) of section 33-1613, Idaho Code. (§33-1017)

Budget Unit: STBD (Cont) (152) School Safety and Health Rev Loan - Cont

<b>FY 01</b> \$4,166,547	<b>FY 02</b> \$4,455,557	<b>FY 03</b> \$406,445	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Charitable Institutions Endowment Income (0481-03)**

Sources: Income derived from certain lands granted to the State by Congress and managed by the State Department of Lands (§66-1105). This income includes:

- a) interest from the sale of land and the permanent financial trust,
- b) interest from the sale of timber,
- c) land rentals, cottage site rentals, grazing rentals and mineral royalties.

Uses: Money is transferred from this fund to other accounts in the following proportions (§66-1106):  
26.67% to fund 0481-03 - Idaho State University Income Fund,  
26.67% to fund 0481-23 - Juvenile Correction Center Income Fund,  
26.67% to fund 0481-26 - State Hospital North Income Fund,  
16.66% to fund 0481-24 - Idaho Veterans Home Income Fund,  
3.33% to fund 0481-22 - State School for the Deaf and Blind Income Fund

Budget Unit: AAAB (Cont) (001) Charitable and Normal School Statewide Control

<b>FY 01</b> \$0	<b>FY 02</b> \$0	<b>FY 03</b> \$0	<b>FY 04</b> \$0	<b>FY 05</b> \$0
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### **Fund: Normal School Endowment Income (0481-04)**

Sources: Income derived from certain lands granted to the State by Congress and managed by the State Department of Lands (§33-3301). The income includes:

- 1. interest from the sale of land and the permanent financial trust,
- 2. interest from the sale of timber,
- 3. land rents, cottage site rentals, grazing rentals and mineral royalties.



Uses: Money from this account is distributed as follows:  
50% to fund 0481-04, the Lewis-Clark State College Income Fund (§33-3302).

50% to fund 0481-04, the Idaho State University Teacher Training Fund (§33-3304).

Budget Unit: AAAB (Cont) (001) Charitable and Normal School Statewide Control

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Capitol Endowment Income (0481-09)

Sources: Earnings of the Capitol Endowment Permanent Fund.  
Proceeds of the sale of timber growing upon the Capitol Endowment lands.  
Proceeds of leases of Capitol Endowment lands.  
Proceeds of interest charged upon deferred payments on Capitol Endowment lands or timber on those lands.  
All interest earned on the Capitol Endowment Income Fund.  
All public and private moneys donated.  
Monies appropriated to this fund by the Legislature.  
All other proceeds received from the use of Capitol Endowment lands and not otherwise designated for deposit in the Capitol Endowment Permanent Fund. (§67-1611)

Uses: Maintaining and preserving the Capitol building, grounds, and furnishings. Subject to annual appropriations by the legislature.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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### Fund: Public Schools Permanent Endowment (0526-01)

Sources: a) Proceeds from the sale of lands granted to the state by the federal government, known as public school endowment lands, and lands granted in lieu of public school endowment lands;  
b) Lands, money or other property acquired by gift or grant from any person or corporation or under any law or grant of the federal government for general educational purposes;  
c) All other grants of lands or money made to the state from the federal government for general educational purposes where no other purpose is indicated in the grant;  
d) All estates or distributive shares of estates that may escheat to the state;  
e) All unclaimed shares or dividends or any corporation incorporated under the laws of the state;  
f) Proceeds of royalties arising from the extraction of minerals on public school land owned by the state;  
g) Other proceeds and avails as are required by law of the federal government or of the state of Idaho to be made a part of the fund; and  
h) Moneys allocated from the public school earnings reserve fund. (§33-902)

Public school endowment land sale proceeds may be deposited into the land bank fund established in section 58-133, Idaho Code, to be used to acquire other lands within the state for the benefit of the endowment beneficiaries. If proceeds from the sale of public school endowment lands are not used to acquire other lands in accordance with section 58-133, Idaho Code, the proceeds from the sale shall be deposited into the public school permanent endowment fund along with any earnings on the proceeds.

Uses: Earnings from the investment of the public school permanent endowment fund shall be distributed according to the provisions of section 57-723A, Idaho Code.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Capitol Permanent Endowment (0526-10)**

Sources: a) The proceeds of the sale of lands granted to the state of Idaho for the purpose of facilitating the construction, repair, furnishing and improvement of public buildings at its capitol by and Act of Congress 926 Stat. L. 214, ch 656 (1890) (as amended)) entitled "An Act to Provide for the Admission of the State of Idaho into the Union," comprising thirty-two thousand (32,000) acres, or any portion thereof, or mineral therein;  
b) All unappropriated and unencumbered moneys in the public building fund shown on the state controller's chart of accounts as Fund No. 0481-09;  
c) Retained earnings to compensate for the effects of inflation; and  
d) Legislative appropriations.

The fund shall be managed by the endowment fund investment board in accordance with chapter 5, title 68, Idaho Code. All realized earnings shall be credited to the capitol endowment income fund created in section 67-1611, Idaho Code. (§67-1610)

Uses: To facilitate the construction, repair, furnishing and improvement of public buildings at its capitol.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Payroll Trust (0590-00)**

Sources: On a payroll by payroll basis Statewide Payroll interfaces with Statewide Accounting to charge and transfer all gross earnings and employer paid benefits into this fund. When payroll processes, employees' net pay and all involuntary and voluntary payroll deductions are distributed from this fund. The fund includes employees' deductions for US Savings Bonds. These deductions amounts are held until a sufficient amount to purchase a bond has been deducted. Attachments against an employee's earnings, if statutorily authorized, are also included in this fund.

Uses: This fund is used as a depository for all State Agencies' payroll costs associated with the State's payroll; bi-weekly, casual labor, monthly Judicial and university payrolls. The payroll costs include withholding for state and federal income taxes, social security taxes and employer/employee payroll deductions. Employee savings bond purchases and garnishments against employee wages are also maintained in this fund.

Budget Unit: NONE (Cont) (142) Statewide Payroll Control

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Election Campaign (0600-00)**

Sources: Designation by individuals - (a) every individual whose income tax liability for any taxable year is one dollar (\$1) or more under the provisions of this Chapter may designate that one dollar (\$1) shall be paid into the Election Campaign Fund established by this Act (§63-3088).

Uses: Each political party through its central committee shall be eligible for payments from the fund, which has been designated by the contributing individuals and credited to the separate fund maintained for the party. The State Controller shall maintain within the fund a separate coding for each party for which a specific designation is made under the provisions of §63-3088, Idaho Code, and shall keep a separate code for moneys for which no specific designation is made and which are to be distributed as provided in §34-2503, Idaho Code.

Budget Unit: NONE (Cont) (001) Statewide Control

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Idle Pool (0624-00)**

Sources: All existing fund balances, pooled into this fund for investment purposes only. Interest earned on these investments is receipted to the fund for which the balance was invested.

Uses: No money expended from this fund, other than for investments and for interest pro-ration. Fund cash balance is always zero.

Budget Unit: STBE (Cont) (152) State Treasurer Custodial Investments

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Joint Exercise of Powers (0625-00)**

Sources: Idle cash balances from local governmental agencies. Money is pooled and invested in interest earning securities. Interest is added to each investor's account balance, less a professional-services management fee.

Uses: Professional service fees earned are transferred to fund 0475-06 in Agency 150.

Budget Unit: STBB (Cont) (152) State Treasurer Custodial Investments

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Fund: Custodial (0630-00)**

Sources: The fund is used to temporarily deposit Idaho's share of National Forest Fund receipts, Mineral Leasing, Taylor Grazing, and unidentified bank deposits before distributing to the appropriate recipient.

Uses: The money is received by the State Treasurer and then distributed to the appropriate county or state agency.

Budget Unit: NONE (Cont) (152)

FY 01 \$0	FY 02 \$0	FY 03 \$0	FY 04 \$0	FY 05 \$0
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**Control Agencies Grand Total**

FY 01 \$27,589,827	FY 02 \$24,713,154	FY 03 \$16,219,312	FY 04 \$7,710,278	FY 05 \$6,976,690
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## APPENDIX: LAWS GOVERNING THE STATE BUDGET

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### CONSTITUTION OF THE STATE OF IDAHO ARTICLE VII FINANCE AND REVENUE

SECTION 11. EXPENDITURE NOT TO EXCEED APPROPRIATION. No appropriation shall be made, nor any expenditure authorized by the legislature, whereby the expenditure of the state during any fiscal year shall exceed the total tax then provided for by law, and applicable to such appropriation or expenditure, unless the legislature making such appropriation shall provide for levying a sufficient tax, not exceeding the rates allowed in section nine of this article, to pay such appropriation or expenditure within such fiscal year. This provision shall not apply to appropriations or expenditures to suppress insurrection, defend the state, or assist in defending the United States in time of war.

SECTION 13. MONEY — HOW DRAWN FROM TREASURY. No money shall be drawn from the treasury, but in pursuance of appropriations made by law.

### TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 4 LEGISLATURE

67-437. DEPARTMENTS, AGENCIES, AND INSTITUTIONS TO SUBMIT INFORMATION. — All departments, agencies and institutions of state government which are required by section 67-3502, Idaho Code to submit reports of actual and estimated receipts and expenditures to the division of financial management shall submit the same information to the legislative services office for the joint finance-appropriations committee, not later than the deadline prescribed in section 67-3502, Idaho Code.

### TITLE 67 STATE GOVERNMENT AND STATE AFFAIRS CHAPTER 35 STATE BUDGET

67-3501. BUDGET FUNCTION. — The governor shall be the chief budget officer of the state whose duty it shall be to carry out the provisions of this chapter. The division of financial management shall have such duties as may be prescribed by law, and such other duties as may be designated by the governor. No increase in compensation paid to any employee of the state of Idaho, except officers and employees of the legislative and judicial departments, shall be effective until approved by the administrator of the division of financial management; provided, however, that any decision of the administrator of the division may be rejected and changed by the state board of examiners.

67-3501A. CHAPTER PROVISIONS — ADMINISTRATION. — The provisions of this chapter shall be administered in accordance with article II, section 1, of the constitution of the state of Idaho, which divides the powers of the government of this state into three (3) distinct departments, the legislative, the executive, and the judicial.

67-3502. FORMAT AND PREPARATION OF ANNUAL BUDGET REQUESTS. — In the preparation of a state budget, the administrator of the division of financial management shall, not later than the fifteenth day of July have available for all departments, offices and institutions of the state government forms necessary to prepare budget requests. Such forms, whether in electronic or written format, shall be developed by the administrator of the division and the legislative services office to provide the following information:

(1) For the preceding fiscal year, each of the entities listed above shall report all funds available to them regardless of source, including legislative appropriations, and their expenditures by fund and object of all sums received from all sources, segregated as provided for on the forms.

(2) For the current fiscal year, each of the entities listed above shall report their estimates of all funds available to them regardless of source, including legislative appropriations, and their estimated expenditures by fund and object of all sums received from all sources, segregated as provided for on the forms, including a statement of the purposes for which anticipated funds are expected to be expended.

(3) An estimate of appropriations needed for the succeeding fiscal year, showing each primary program or major objective as a separate item of the request and itemized by object code.

(4) A report concerning the condition and management of programs, program performance, and progress toward accomplishing program objectives.

The completed forms shall, not later than the first day of September, except with special permission and agreement of the administrator of the division of financial management and the director of the legislative services office, be filed in the office of the administrator of the division of financial management and the legislative services office. The legislative and judicial departments shall, as early as practicable and in any event no later than the first day of November, prepare and file in the office of the governor and the legislative services office upon the forms described in this section a report of all of the information required in this section.

67-3504. DUTIES OF ADMINISTRATOR OF THE DIVISION. — (1) It shall be the duty of the administrator of the division of financial management to make such further inquiries and investigations as to any item included in any report of expenditures and available funding sources or the estimate for the succeeding fiscal year which may be included in the report and estimates furnished by any department, office or institution, except those of the legislative and judicial departments. In making such investigation he shall be allowed his necessary expenses of travel and subsistence in visiting any institution or department in the state. He may employ additional resources whenever in his discretion it may be necessary to check the items of expenditure or the estimates submitted by any department, office or institution. The administrator of the division shall serve as a clearinghouse for information, data for multi-agency projects not including requests made by the legislative and judicial departments and shall have power to demand and it is hereby made the duty of every department, officer, board,

commission, or institution receiving appropriations from the legislature to furnish upon demand any and all information so requested by the administrator of the division.

(2) The administrator of the division, in addition to the duties hereinbefore set forth, shall perform such other duties as the governor as chief budget officer of the state may direct. He shall, as often as required by the governor, prepare and furnish reports as to the condition of any appropriations made by the legislature and shall investigate and report to the governor, when required, concerning available funding from all sources and expenditures made by any department, office or institution of the state. The administrator of the division, or his designated representative, shall also appear at all sessions of the standing committees of the house of representatives and of the senate in charge of appropriations and shall furnish to such committees any information required while said committees are considering the budget.

67-3505. BUDGET INFORMATION SUBMITTED TO GOVERNOR. — The administrator of the division shall, on or before the 20th day of November next succeeding, prepare and submit to the governor, or to the governor-elect if there is one, information for the development of the executive budget as designated in section 67-3502, Idaho Code, including the requests of the legislative and judicial departments as submitted by those departments.

67-3506. GOVERNOR TO TRANSMIT BUDGET DOCUMENT. — Not later than five (5) days following the convening of each regular legislative session, the governor shall transmit to the legislature a budget document setting forth his financial plan for the next fiscal year, and having the character and scope set forth. The budget document shall consist of three (3) parts, the nature and contents of which are set forth in section 67-3507, Idaho Code. The requests of the legislative and judicial departments shall be transmitted as submitted by those departments.

67-3507. EXECUTIVE BUDGET. — The executive budget document shall consist of the following three (3) parts:

(1) Part I of the executive budget document shall consist of a budget message by the governor which shall outline the financial plan of the executive department of the state government for the next fiscal year, describing the important features of the financial plan.

(2) Part II of the budget document shall present in detail for the next fiscal year, as minimum information to be included in Part II, items showing: estimates of agency needs based on the governor's recommendations, to meet the expenditure needs of the state from all available funds classified by agencies and showing the cost of each major program. Part II shall also set forth the governor's recommendations for the capital program. All funds, including federal and local funds and interagency receipts received for any purpose, shall be accounted for in the budget.

(3) Part III of the budget document shall consist of the annual performance plans required in section 67-1903, Idaho Code.

67-3508. EXPENDITURE OBJECT CODES. — (1) Excepting where the legislature expressly departs from the classification set forth in any appropriation bill, all appropriations made by the legislature, and all estimates hereafter made for budget

purposes, and all expenditures made from appropriations or funds received from other sources, shall be classified and standardized by items as follows:

(a) Personnel costs, which shall include the salaries or wage expenses of employees and officers, whether full-time, part-time, or other irregular or seasonal help and including compensation or honorarium of members of boards or commissions, and shall also include the employer's share of contributions related to other benefits provided to those employees and officers.

(b) Operating expenditures, which shall include all expenses for services, travel, consumable supplies, and minor items of equipment not otherwise classified under personnel costs, capital outlay, or trustee and benefit payments.

(c) Capital outlay, which, when used in an appropriation act, shall include all expenditures for land, highways, buildings including appurtenances, fixtures and fixed equipment, structures, which also includes additions, replacements, major repairs, and renovations to, which materially extends the capital assets' useful life or materially improves or increases its capacity, and shall include compensation for independent contractors. Automobiles, domestic animals, machinery, apparatus, equipment and furniture including additions thereto, which will have a useful life or service substantially more than two (2) years, shall also be included.

(d) Trustee and benefit payments, which shall include the cash payments of welfare or retirement benefits to individuals and payments to individuals, persons, or political entities, and not otherwise classified under personnel costs, operating expenditures or capital outlay.

(2) The state controller is hereby authorized and directed to implement such subclassifications of the standard classifications herein set forth which are necessary for preparation of the state budget, as supplied by the administrator of the division of financial management and the legislative services office.

An annual review of the subclassifications shall be made by the administrator of the division and the legislative services office.

The state controller shall be supplied the changes desired by the administrator and the legislative services office in the subclassifications which are necessary for the preparation of the state budget or the identification and distribution of expenditures from appropriations no later than sixty (60) days prior to the beginning of any fiscal year to be effective for that fiscal year.

**67-3509. TIME WHEN APPROPRIATION AVAILABLE.** — When an appropriation shall be made without restrictions as to the time of its use, it shall be available for expenditure for the purposes and to the amount therein stated, from the first day of July of the year during which such appropriation is made to and including the thirtieth day of June of the year following.

**67-3510. EXPENDITURE OBJECT CODES MADE TO CONFORM.** — All object codes used in appropriations shall be made to conform to those set forth in section-3508, Idaho Code. All expenditures made from said appropriations shall be classified in conformity with the standard object codes. The state controller shall use the standard object codes in the classification of all expenditures drawn against any and all appropriations made by the Idaho legislature.

67-3511. TRANSFER OF LEGISLATIVE APPROPRIATIONS. — (1) No appropriations made by the Idaho legislature may be transferred from one object code to another except with the consent of the state board of examiners upon application duly made by the head of any department, office or institution of the state (including the elected officers in the executive department and the state board of education). No appropriation made for expenses other than personnel costs shall be expended for personnel costs of the particular department, office or institution for which it is appropriated.

(2) Legislative appropriations may be transferred from one program to another within an agency upon application duly made by the head of any department, office or institution of the state and approval of the application by the administrator of the division of financial management and the board of examiners provided the requested transfer is not more than ten per cent (10%) cumulative change from the appropriated amount for any program affected by the transfer. Requests for transfers above ten per cent (10%) cumulative change must, in addition to the above, be approved by legislative appropriation. Legislative appropriations shall not be transferred from one fund to another fund unless expressly approved by the legislature.

(3) All moneys appropriated to any agency of the state of Idaho for the purpose of capital outlay shall be used for that purpose and not for any other purpose.

67-3512. REDUCTION OF LEGISLATIVE APPROPRIATIONS. — Any legislative appropriation made for any department, office or institution of the state may be reduced in amount by the state board of examiners upon investigation and report of the administrator of the division of financial management; provided, that before such reduction is ordered the head of such department, office or institution shall be allowed a hearing before said state board of examiners and may at such hearing present such evidence as he may see fit. No reduction of legislative appropriations made to executive department agencies shall be made without hearing unless and until the head of such department, office or institution shall file his consent in writing thereto. No reduction of legislative appropriations for the elected officers in the executive department shall be made to a level which prohibits the discharge of constitutional duties. No reduction of legislative appropriations for the legislative and judicial departments shall be made without the permission in writing of the head of such department.

67-3512A. TEMPORARY REDUCTION OF SPENDING AUTHORITY. — Whenever the governor as chief budget officer of the state may determine that the expenditures authorized by the legislature for the current fiscal year shall exceed anticipated moneys available to meet those expenditures, the governor by executive order may reduce the spending authority on file in the office of the state controller for any department, office or institution of the state; provided, that no reduction of spending authority for the elected officers in the executive department shall be made to a level which prohibits the discharge of constitutional duties and provided that no reduction of spending authority for the legislative and judicial departments shall be made without the permission in writing of the head of such department. The head of any executive department, office or institution of the state may appeal the temporary reduction of spending authority to the state board of examiners, and the state board of examiners may, after hearing and consideration of evidence, restore said spending authority to its original level or to such

lesser level as may be required to assist the state in maintaining a balanced budget. The governor may not temporarily reduce spending authority to a level lower than that required to insure that state expenditures do not exceed revenues. A temporary reduction of spending authority pursuant to this section shall not result in a reduction of appropriation. The governor at any time by executive order may restore spending authority which has been temporarily reduced to its original level.

67-3513. COMMITTEES OF LEGISLATURE TO CONSIDER BUDGET. — (1) The standing committees of the house of representatives and of the senate in charge of appropriation measures shall sit jointly in open sessions while considering the budget. Such committee may resolve itself into executive session upon the vote of two-thirds (2/3) of the membership of the committee, at which time persons who are not members of the legislature may be excluded; provided, however, that during such executive session, no votes or any official action may be taken. The administrator of the division of financial management or his designated representative shall attend all meetings of the joint committee and shall present to the committee the recommendations of the governor for amounts to be appropriated for each department, office and institution, including the elective officers and the state board of education, such presentation to include all information necessary to substantiate the recommendations of the governor. The joint committee at its discretion may cause the attendance of heads or responsible representatives of said departments, offices and institutions. The joint committee may increase or decrease items in the budget as it may deem to be in the interests of greater economy and efficiency in the public service.

(2) By not later than January 15 of each year, the administrator of the division of financial management shall report to the joint committee the following minimal information:

- (a) A list by department, by program, and by funding source of all permanent positions authorized as of January 1 of that year and the current salary established for each position as of January 1 of that year; the list shall also designate which of the listed positions were vacant as of January 1, and the date such position became vacant.
- (b) A list by department, by program, and by funding source of the amounts needed to fund the state employee compensation changes being recommended by the governor, which list must be prepared to show the individual cost of each component of the compensation changes.

67-3514. APPROPRIATION BILLS TO BE PREPARED BY JOINT FINANCE-APPROPRIATIONS COMMITTEE. — The joint committees of the legislature in charge of appropriation measures, after considering the budget requests required by section 67-3502, Idaho Code, and the executive budget as required by section 67-3506, Idaho Code, shall prepare and introduce appropriation bills covering the requirements of the various departments, offices and institutions of the state. In the case of any department, office or institution operating under a continuous appropriation, the joint committee may prepare and introduce appropriation bills covering the requirements for the administrative functions of such department, office or institution. The joint committee may, after examining the budget of any department, office or institution operating in part or in whole under a continuing appropriation or fund authorized by the



legislature, prepare and introduce appropriation bills covering all the requirements of the respective department, office and institution.

67-3516. APPROPRIATION ACTS DEEMED FIXED BUDGETS — RATE OF EXPENDITURE. — (1) Appropriation acts when passed by the legislature of the state of Idaho, and spending authority made thereunder, whether the appropriation is fixed or continuing, are fixed budgets beyond which state officers, departments, bureaus and institutions may not expend.

(2) Funds available to any agency from sources other than state funds, if not cognizable at the time when appropriations were made whether state fiscal liability is increased or not, must have prior approval of the administrator of the division of financial management and the board of examiners in order that funds may be expended, except those funds received under such conditions that preclude approval by the administrator of the division and/or the board of examiners. Receipts from the sale of capital outlay items and insurance claim settlements may, with the approval of the division of financial management, be included as an increase to an agency's appropriation and must be identified at an object code level. Expenditure of such receipts must be for capital outlay items.

(3) One state agency may bill another state agency for goods and services, provided the billing agency receives prior approval in writing from the billed agency or such billing is provided for by law. This process will be known as interagency billing to which the following rules will apply:

(a) The state controller will treat interagency receipts as revenue and not classify such revenue as a reduction of the expenditures of the receiving agency.

Interagency billing credits for all funds shall be deposited to the appropriate fund of that agency.

(b) Interagency receipts may be expended by the collecting agency to the extent that authority to do so has been requested and approved by the legislature through an appropriation.

(c) The agency which is billed for the goods and services shall classify, treat and account for such expenses in the same manner as if such expenses had been paid by warrant, and may encumber unexpended balances to liquidate known or anticipated interagency billing expenses at the end of a fiscal year. The state controller shall provide for the method of liquidation of these encumbrances.

(4) State agencies selling goods, products, and services to another state agency must use the interagency process detailed by subsection (3) above. State agencies, departments and institutions may sell goods, products, and services to the public and/or other political entities. These cash receipts may be expended according to the following rules:

(a) The state controller will classify these moneys as receipts.

(b) Receipts for all funds shall be deposited to the appropriate fund of that agency.

(c) The collecting agency may expend all such receipts only to the extent that authority to do so has been requested and approved by the legislature through an appropriation, except receipts received by agencies under the circumstances cited in subsection (2) of this section.

67-3517. REQUESTS FOR SPENDING AUTHORITY BY OFFICIALS, DEPARTMENTS, BUREAUS AND INSTITUTIONS. — In order to guard against excessive expenditure of appropriations, and as an act of economy, efficiency and control relating to said appropriations, it is hereby made the duty of each officer, department, bureau and institution, except the legislative and judicial departments, to file with the administrator of the division of financial management, who shall forward to the state controller, a request for spending authority of funds to be made available during the fiscal year, from the legislative appropriation to said officer, department, bureau or institution. Requests for spending authority shall be submitted to the administrator of the division at a time as prescribed by the administrator of the division, and as a general rule, in the same detail as appropriated, unless greater detail is deemed necessary by the administrator of the division. The legislative and judicial departments shall file a request for spending authority of funds with the state controller not later than fifteen (15) days prior to the expiration of the current spending authority, in such detail as the submitting agency desires. It shall be the duty of the state controller to provide a monthly report in the same or greater detail as the request for spending authority, which includes any adjustments made during the course of the fiscal year, expenditures for the month and expenditures to date for the year, and the percent of unexpended balance in the adjusted spending authority, and the percent of unexpended balance in the adjusted appropriation, if any.

67-3518. INVESTIGATION OF REQUESTS BY ADMINISTRATOR. — It is the duty of the administrator of the division of financial management to investigate such requests, to act upon said requests, make the necessary additions or reductions based upon necessary requirements within the amount appropriated, and deliver the same, to the state controller not later than fifteen (15) days prior to the expiration of the current spending authority.

67-3519. EMPLOYEE POSITIONS — PROCEDURE FOR FILLING. — (1) In addition to any powers, duties, functions and responsibilities of the division of financial management expressed elsewhere in this code, the division shall establish a list of employee positions for which funds are available from the spending authority of appropriated funds to each appointing authority. A position is defined as a specific job normally held by one (1) employee. This list shall contain the title of each position and the pay grade of the position. No appointing authority, except those in the legislative and judicial departments, shall fill a new position without first obtaining the approval of the division and then obtaining proper classification from the personnel commission for positions in the classified service. No appointing authority, except those in the legislative and judicial departments, may increase the pay grade of a position by reclassification or any other means without the approval of the personnel commission for pay grade level and without the approval of the division for sufficiency of spending authority of the appointing authority to meet the proposed change. Appointing authorities in preparation of budget requests shall include exact position control numbers in justification of salaries and other compensation and must assign position control numbers to proposed new positions prior to budget submission. A list of additions, deletions and changes during the first six (6) months of the current fiscal year and projections for the second six (6) months of the current fiscal year of the positions

so controlled shall be furnished by the department to the legislature and to the governor on January 1. Any authority vested in any appointing authority or agency, commission, department, board, office or institution is limited by the provisions of this section.

(2) Positions which have been authorized by the division of financial management, but which have not been filled by the appointing authority within twelve (12) months of such authorization, shall be declared null and void, and shall not be filled except upon a new authorization by the division of financial management.

**67-3521. ENCUMBERING APPROPRIATIONS OR EXCESSIVE EXPENDITURES FORBIDDEN — ENCUMBRANCES TO REVERT — APPROVAL.** — (1) No officer, department, bureau or institution, shall encumber any appropriations or be allowed to make any expenditures from appropriations in excess of the spending authority provided by this act.

(2) Encumbrances shall be reported as reductions against appropriations in anticipation of an object coded expenditure, shall be made only for a legally contracted obligation or for the accrued cost of a specific product or service due and payable prior to or as of the end of the current fiscal year or for the term of the contract obligation, and shall not be used as a means of reserving a portion of the appropriation of one (1) fiscal year to be used in combination with the appropriation of the following year. Requests for encumbrances shall be accompanied by proper identification of the accrued cost which must be adequately covered by appropriated funds from the current fiscal year.

(3) Encumbrances not liquidated by payment of the accrued cost during the succeeding fiscal year shall revert to the fund from which encumbered, unless approved for extension by the administrator of the division of financial management.

(4) Requests for encumbrances must have the approval of the administrator of the division of financial management.

(5) Notwithstanding any of the above, all purchase orders issued by the state purchasing agent, or purchase orders issued pursuant to a delegation of purchasing authority to specified state officers and employees, shall be encumbered, and such encumbrance shall not require the approval of the administrator of the division of financial management.

(6) When purchase requisitions are submitted by agencies prior to the state purchasing agent's fiscal year-end cutoff date, but not processed either due to workload or bid requirements, agencies may submit a request for encumbrance to the administrator of the division of financial management.

(7) The provisions of this section shall not apply to encumbrances involving vocational educational reimbursements to educational institutions or to encumbrances involving contracts for the construction of highways, bridges, buildings or other primary structures or capital improvements.

**67-3524. EQUITABLE DISTRIBUTION OF GOVERNMENT OVERHEAD EXPENSE.** — (1) It is declared the public policy of this state that governmental overhead expenses should be equitably distributed among and between all of the boards, commissions, agencies, and other state and public entities utilizing the state controller's or state treasurer's services and functions to help defray the general fund expense of state government.

(2) Based on the advice of the state controller, the state treasurer, the administrator of the division of financial management, and a representative named by the joint finance-appropriations committee, the board of examiners shall determine governmental overhead rates composed of a financial transaction charge, and a separate personnel/payroll processing charge.

The rates shall be established annually by not later than August 15, to be applicable during the succeeding fiscal year. The financial transaction charge shall be a uniform charge applied to all financial transactions processed by the state controller through the accounting system.

The personnel/payroll processing charge shall be applied to all personnel/payroll transactions processed by the state controller.

(3) The charges imposed in this section shall be imposed and collected monthly by the state controller and utilized by the state controller for maintaining the state's accounting system and the state's personnel/payroll system.

67-3531. ANNUAL STATEWIDE INDIRECT COST ALLOCATION PLAN. — (1) The division of financial management shall develop an annual statewide indirect cost allocation plan in accordance with circular A-87 of the federal office of management and budget. The central service costs of the various central service agencies shall be allocated annually to the recipient state agencies, and such central service costs shall be included in an agency's indirect cost plans for the purpose of determining an indirect cost rate with the cognizant federal agency, and shall be included in an agency's federal grant application.

(2) In conjunction with the respective state service agency, the division of financial management shall prepare an estimate of costs for state budgeting purposes for services provided by the attorney general, the state treasurer and the state controller. The division of financial management shall notify all state agencies of these cost estimates for the next fiscal year on or before November 1. The division of financial management and the legislative services office shall allow state agencies to modify their budget requests in response to such estimates.

(3) The division of financial management shall assess each recipient agency up to one hundred percent (100%) of the amounts allocated in the statewide cost allocation plan. Amounts so assessed shall be separately accounted for and can be expended only after legislative appropriation.

TITLE 67  
STATE GOVERNMENT AND STATE AFFAIRS  
CHAPTER 19  
STATE PLANNING AND COORDINATION

67-1901. PURPOSES. The purposes of sections 67-1901 through 67-1905, Idaho Code, are to generate state agency planning and performance information that can be used to:

- (1) Improve state agency accountability to state citizens and lawmakers;
- (2) Increase the ability of the legislature to assess and oversee agency performance;
- (3) Assist lawmakers with policy and budget decisions; and

(4) Increase the ability of state agencies to improve agency management and service delivery and assess program effectiveness.

67-1902. DEFINITIONS. For purposes of sections 67-1901 through 67-1905, Idaho Code:

(1) "Agency" means each department, board, commission, office and institution, educational or otherwise, except elective offices, in the executive department of state government. "Agency" does not include legislative and judicial branch entities.

(2) "Benchmark" or "performance target" means the agency's expected, planned or intended result for a particular performance measure. This information may come from an accepted industry standard for performance or from an agency's careful study, research and/or analysis of the circumstances impacting performance capabilities.

(3) "Core function" means a group of related activities serving a common end of meeting the main responsibilities of the agency.

(4) "Goal" means a planning element that describes the broad condition, state or outcome an agency or program is trying to achieve.

(5) "Major division" means an organizational group within the agency that focuses on meeting one (1) or more of the agency's primary statutory responsibilities.

(6) "Objective" means a planning element that describes a specific condition, state or outcome that an agency or program is trying to achieve as a step toward fulfilling its goals.

(7) "Performance measure" means a quantifiable indicator of an agency's progress toward achieving its goals.

67-1903. STRATEGIC PLANNING. (1) Each state agency shall develop and submit to the division of financial management a comprehensive strategic plan for the major divisions and core functions of that agency. The plan shall be based upon the agency's statutory authority and, at a minimum, shall contain:

(a) A comprehensive outcome-based vision or mission statement covering major divisions and core functions of the agency;

(b) Goals for the major divisions and core functions of the agency;

(c) Objectives and/or tasks that indicate how the goals are to be achieved;

(d) Performance measures, developed in accordance with section 67-1904, Idaho Code, that assess the progress of the agency in meeting its goals in the strategic plan, along with an indication of how the performance measures are related to the goals in the strategic plan;

(e) Benchmarks or performance targets for each performance measure for, at a minimum, the next fiscal year, along with an explanation of the manner in which the benchmark or target level was established; and

(f) An identification of those key factors external to the agency and beyond its control that could significantly affect the achievement of the strategic plan goals and objectives.

(2) The strategic plan shall cover a period of not less than four (4) years forward including the fiscal year in which it is submitted, and shall be updated annually.

(3) The strategic plan shall serve as the foundation for developing the annual performance information required by section 67-1904, Idaho Code.

(4) When developing a strategic plan, an agency shall consult with the appropriate members of the legislature, and shall solicit and consider the views and suggestions of those persons and entities potentially affected by the plan. Consultation with legislators may occur when meeting the requirement of section 67-1904(7), Idaho Code.

(5) Strategic plans are public records and are available to the public as provided in section 9-338, Idaho Code.

**67-1904. PERFORMANCE MEASUREMENT.** (1) Every fiscal year, as part of its budget request, each agency shall prepare an annual performance report. The report shall be comprised of two (2) parts:

(a) Part I shall contain basic profile information for the prior four (4) fiscal years including statutory authority, fiscal year revenue and expenditure information and any informative breakdowns such as amounts from different revenue sources, types of expenditures, and data about the number and types of cases managed and/or key services provided to meet agency goals.

(b) Part II shall contain:

(i) Not more than ten (10) key quantifiable performance measures, which clearly capture the agency's progress in meeting the goals of its major divisions and core functions stated in the strategic plan required in section 67-1903, Idaho Code. The goal(s) and strategies to which each measure corresponds shall also be provided. More measures may be requested by the germane committee chairs through the process set forth in subsection (7) of this section.

(ii) Results for each measure for the prior four (4) fiscal years. In situations where past data is not available because a new measure is being used, the report shall indicate the situation.

(iii) Benchmarks or performance targets for each measure for, at a minimum, the next fiscal year, and for each year of the four (4) years of reported actual results.

(iv) Explanations, where needed, which provide context important for understanding the measures and the results, and any other qualitative information useful for understanding agency performance.

(v) Attestation from the agency director that the data reported has been internally assessed for accuracy, and, to the best of the director's knowledge, is deemed to be accurate.

(2) Each agency performance report shall be presented in a consistent format, determined by the division of financial management, which allows for easy review and understanding of the information reported.

(3) Each agency shall review the results of the performance measures compared to benchmarks or performance targets and shall use the information for internal management purposes.

(4) Each agency shall maintain reports and documentation that support the data reported through the performance measures. This information shall be maintained and kept readily available for each of the four (4) years covered in the most recent performance report.

(5) The performance report shall be submitted by the agency to the division of financial management and the budget and policy analysis office of the office of legislative services by September 1 of each year. In fiscal year 2006, agencies shall submit part I of the performance report required by subsection (1)(a) of this section no

later than November 1, and are exempt from submitting part II of the performance report required by subsection (1)(b) of this section. In accordance with section 67-3507, Idaho Code, agency performance reports shall be published each year as part of the executive budget document.

(6) The office of budget and policy analysis of the office of legislative services may incorporate all or some of the information submitted under this section in its annual legislative budget book.

(7) Each agency shall orally present the information from the performance report to its corresponding senate and house of representatives germane committees each year unless a germane committee elects to have an agency present such information every other year. The presentations shall consist of a review of agency performance information and shall provide an opportunity for dialogue between the agency and the committees about the sufficiency and usefulness of the types of information reported. Following any discussion about the information reported, the germane committees, in accordance with the requirements of this section, may request any changes to be made to the types of information reported. In fiscal year 2006, each agency shall be required only to present part I of the performance report required in subsection (1)(a) of this section and, at a minimum, a progress report on the implementation of part II of the performance report as set forth in subsection (1)(b) of this section.

(8) If an agency and its corresponding germane committees determine that it is not feasible to develop a quantifiable measure for a particular goal or strategy, the germane committees may request an alternative form of measurement.

(9) The senate and the house of representatives germane committees should attempt to meet jointly to hear and discuss an agency's performance report and achieve consensus regarding the types of measures to be reported.

**67-1905. TRAINING.** Strategic planning and performance measurement training shall be held for both state agencies and lawmakers as follows:

(1) The division of financial management shall coordinate training for key agency personnel on the development, use and reporting of strategic planning and performance measurement information. The training shall be integrated into current agency training programs and shall be offered and required for agency staff at a frequency determined by the division of financial management.

(2) The office of performance evaluations and the office of budget and policy analysis of the office of legislative services shall coordinate training for legislators on the development and use of strategic planning and performance measurement information. The training shall be offered at least once every two (2) years to coincide with new legislative terms.

**67-1910. DIVISION OF FINANCIAL MANAGEMENT -- ADMINISTRATOR -- APPOINTMENT.** There is hereby created within the governor's office a division of financial management. The governor shall appoint an administrator for the division of financial management. The administrator shall be knowledgeable about finance, accounting, and budget principles. The administrator of the division may employ additional personnel as may be necessary, and may contract for professional services or assistance when necessary or desirable. All employees of the division of financial management shall be exempt from the provisions of chapter 53, title 67, Idaho Code.

67-1911. FINANCIAL MANAGEMENT TECHNICAL DEVELOPMENT COMMITTEE. Because accounting, budgeting and financial information programs and policies are vital to the affairs of the legislative as well as the executive branch, there is hereby created a financial management technical development committee consisting of the officers listed below, which committee shall meet not less often than quarterly on the call of the chairman, to review financial information programs and policies and disapprove such programs or policies by a majority vote if deemed appropriate. The members of the committee shall be the administrator of the division of financial management who shall be chairman, the director of the department of state information systems, the administrator of the division of human resources, and the director of the legislative services office, all of whom shall be voting members.

67-1913. FUNDS OF DIVISION. When federal or other funds are received by the division, they shall be promptly transferred to the state treasurer and thereafter be expended only upon the approval of the administrator.

67-1915. DUTIES, RESPONSIBILITIES, AND AUTHORITY. The division of financial management shall have the following duties, responsibilities, and authority:

1. To study and recommend to the governor methods of interdepartmental cooperation and consolidation within the executive branch of government;
2. To study and recommend to the governor methods for improving efficiency of interdepartmental functions;
3. To provide technical assistance to state agencies when requested;
4. To serve as a clearinghouse for information, data and material which may be helpful in determining needed legislation;
5. To have the power to petition for and receive monies such as grants or gifts;
6. To work to harmonize the planning activities of state agencies so that comprehensive statewide programs are consistent and to eliminate duplication where possible; and
7. To carry out continuing studies and analyses of the problems faced by the state and develop such recommendations for administrative or legislative action as would appear necessary.

67-1916. FEDERAL ASSISTANCE MANAGEMENT -- DUTIES, RESPONSIBILITIES AND AUTHORITY. The division of financial management shall serve as the central information center for all state agencies requesting federal assistance. The division of financial management shall have the following duties, responsibilities and authority:

- (1) To establish and maintain a central reporting and information service to keep the governor, the agencies of the state and its subdivisions, and the legislature informed of the intent of the state entities to apply for federal assistance throughout the state.
- (2) To assist in the coordination of federal programs administered by more than one (1) state agency.
- (3) To report, as requested by the legislature or its committees, on the status or condition of federal assistance programs in the state.
- (4) To require that any state agency that participates in any federal assistance program shall make additional information available as necessary.



67-1917. REPORTS BY PARTICIPATING STATE AGENCIES. Any state agency that participates in any federal assistance program shall make additional information available as the division of financial management may require.

67-1918. FINANCIAL AND ACCOUNTING RESPONSIBILITIES OF THE DIVISION. It shall be the duty of the administrator of the division of financial management to work with the financial management technical development committee to:

- (1) Develop and implement financial and management reporting systems to serve the needs of budget development and management support. Such systems shall be developed in consultation with the state controller, executive departments, legislature and other elected officials and shall be designed to assist department directors, the governor, and the legislature with their decision-making responsibilities;
- (2) Develop recommended changes to the state account structure, accounting policies or accounting procedures, that would benefit financial and management reporting. Such recommendations shall be supplied to the state controller not later than May first of each fiscal year;
- (3) Make studies of the effect of federal assistance programs in the state and advise the governor and the legislature of alternative recommended methods and procedures for the administration of these programs;
- (4) Study and recommend to the governor methods for improving efficiency of interdepartmental financial functions;
- (5) Perform such other duties and perform other studies assigned by the governor in the area of administration for the executive branch.



## Crosswalk by Fund Number

Fund:	Name:	Fund:	Name:
0001-00	General	0179-00	Medical Assistance
0050-00	Fish and Game	0181-00	Central Tumor Registry
0051-00	Fish and Game Set-aside	0182-00	Alcohol Intoxication Treatment
0052-00	Animal Damage Control	0183-00	Agricultural Smoke Management
0055-01	Fish and Game Primary Depredation	0185-00	Hazardous Waste Emergency
0055-02	Fish and Game Secondary Depredation	0187-00	Big Payette Lake Water Quality Council Administrative
0060-00	Legislative	0188-00	Juvenile Corrections
0075-01	Interagency Billing and Receipts	0188-01	Juvenile Corrections - Cigarette/Tobacco Tax
0075-02	Land Appraisal and Survey Fees	0189-00	Food Safety
0075-04	Scaling Practices	0190-00	Emergency Medical Services III
0075-05	State Scaling Operations	0200-00	Water Pollution Control
0075-06	Fire Pre-Suppression	0201-00	Environmental Remediation
0075-07	Photo & Map Sales, GIS Receipts	0210-00	Randolph Sheppard
0075-08	Dredge & Placer Mining Administration and Reclamation	0211-00	Veterans Cemetery Maintenance
0075-10	Surface Mining Reclamation and Administration	0212-00	Tourism and Promotion
0075-11	Forest Practices Administration	0218-00	Displaced Homemaker
0075-12	Forest and Range Conservation	0220-00	Cooperative Welfare
0075-13	Forest Pest	0221-00	State Aeronautics
0075-14	Oil and Gas Conservation	0225-00	Department of Environmental Quality
0075-15	Forest Practices Rehabilitation	0229-00	State Regulatory
0075-16	Forest Protection Tax Roll	0229-01	Electrical
0075-19	Mapping Cooperatives	0229-02	Building
0075-20	Hazard Management	0229-03	Plumbing
0075-35	Abandoned Mine Reclamation	0229-04	Manufactured Housing
0075-40	Slash Holdback Suspense	0229-07	Public Works Contractors Licensing
0075-61	Road Maintenance	0229-08	Heating, Ventilation, and Air Conditioning Board
0075-70	Idaho Timber License Plate	0229-10	Self-Governing Operating
0075-91	Hazardous Waste Cleanup	0229-11	Self-Governing State Fire Marshall
0076-00	Fire Suppression Deficiency	0229-13	Individual High Risk Reinsurance Pool
0077-00	Peace Officers Benefit	0229-15	State Brand Board
0100-00	Hazardous Substance Emergency Response	0229-20	Public Utilities Commission
0120-01	Veterans Transportation	0229-21	Water Administration
0125-00	Indirect Cost Recovery	0229-22	Water Rights Enforcement
0125-01	Administration and Accounting Services	0230-00	Governor's Emergency
0125-02	Facilities Maintenance	0231-00	Disaster Emergency
0130-00	Petroleum Clean Water Trust	0232-00	Emergency Relief
0150-00	Budget Stabilization	0239-00	Guardian Ad Litem
0151-00	Constitutional Defense	0243-00	Parks and Recreation
0174-00	Prevention of Minors' Access to Tobacco	0247-00	Recreational Fuels
0175-00	Domestic Violence Project	0250-00	Parks and Recreation Registration
0176-00	Cancer Control	0257-00	American Trucking Settlement
0178-00	Emergency Medical Services	0259-01	Local Highway Distribution

Fund:	Name:	Fund:	Name:
0259-03	Local Bridge Inspection	0332-05	Agricultural Fees - Pesticides
0259-04	Railroad Grade Crossing Protection	0332-06	Agricultural Fees - Livestock Disease Control
0260-00	State Highway	0332-07	Agricultural Fees - Dairy Inspection
0260-06	State Highway (Disaster)	0332-08	Agricultural Fees - Honey Advertising
0261-00	Highway Distribution	0332-09	Agricultural Fees - Egg Inspection
0262-00	Plate Manufacturing	0332-10	Agricultural Fees - Organic Food Products
0263-00	Idaho Traffic Safety	0332-11	Agricultural Fees - Commercial Fisheries
0264-00	Idaho Law Enforcement	0334-00	Sheep and Goat Disease Indemnity
0266-00	Search and Rescue	0335-00	Livestock Disease Deficiency
0267-00	Fuels Distribution	0337-00	Water Resources Adjudication
0272-00	Peace Officers	0338-01	Administration and Accounting
0273-00	Drug Donation	0338-02	Administration Services for Transportation
0274-00	Hazardous Materials/Waste Enforcement	0340-00	Drug Court, Mental Health Court and Family Court Services
0275-00	Idaho Law Enforcement Telecommunications	0348-00	Federal Grant
0275-01	Idaho Emergency Communications	0348-27	Democracy Fund
0276-00	Multistate Tax Compact	0349-00	Miscellaneous Revenue
0277-00	Abandoned Vehicle	0349-04	Consumer Protection
0281-00	Substance Abuse Treatment	0349-07	Inmate Management
0282-00	Inmate Labor	0349-10	Miscellaneous Revenue/ Industrial Safety
0284-00	Parolee Supervision	0349-11	Miscellaneous Revenue/ Logging
0288-00	Rehabilitation Revenue and Refunds	0349-15	Building Bureau NCSBCS
0290-00	Public Health Trust	0349-17	Miscellaneous Revenue/ Energy Program
0291-00	State Independent Living Council	0349-32	Interoperability
0300-00	Industrial Administration	0349-82	Armory Revenue
0301-00	Catastrophic Health Care (Dedicated)	0349-85	HazMat Miscellaneous Revenue
0302-00	Unemployment Penalty and Interest	0365-00	Permanent Building
0303-00	Employment Security Special Administration	0366-00	Governor's Residence
0304-00	Library Improvement	0401-00	Seminars and Publications
0305-00	Workforce Development Training	0401-01	Seminars and Publications
0310-00	Natural Resource Restoration	0401-02	USDA Publications
0313-00	Crime Victims Compensation	0403-01	School Safety & Health Revolving Loan
0314-00	ISTARS Technology	0410-00	Public Recreation Enterprise
0315-01	ISDB Contingency Reserve	0410-03	Public Recreation Enterprise - Lava Hot Springs
0315-02	Bond Levy Equalization	0418-00	Liquor Control
0315-03	School District Building	0418-02	Liquor Warehouse Purchase
0316-01	Judicial Education Trust	0419-00	State Lottery
0319-00	Driver's Education	0421-01	Correctional Industries Betterment
0319-01	Motorcycle Safety Program	0421-02	Correctional Industries Farm
0320-00	Agriculture in the Classroom	0421-03	Correctional Industries Education
0325-00	Public Instruction	0424-00	State Insurance
0330-00	Agricultural Inspection	0425-01	Land and Building Rental
0330-12	Weights and Measures Inspection	0426-00	Adaptive Aids and Appliances
0331-00	Pest Control Deficiency	0450-00	Administration and Accounting Services
0332-03	Agricultural Fees - Sheep Industry Regulation	0456-00	Federal Surplus Property Revolving
0332-04	Agricultural Fees - Commercial Feed and Fertilizer		

Fund:	Name:	Fund:	Name:
0461-00	Employee Group Insurance	0498-00	Hispanic Cultural Center Trust
0462-00	Retained Risk	0499-00	Idaho Millennium Income
0475-00	Professional Services	0502-01	Revenue Sharing
0475-01	State Legal Services	0502-03	County Circuit Breaker
0475-05	Administrative Code	0502-06	Sales Tax Ag Property Relief
0475-06	State Treasurer LGIP	0506-00	Community College
0475-07	Treasurer's Office - Professional Services	0507-00	Estate Tax
0475-12	Division of Human Resources	0511-00	Bunker Hill Trust
0480-00	Data Processing Services	0513-00	Local Highway Trust
0481-01	Public School Income	0514-01	Unemployment Insurance Clearing
0481-02	Agricultural College Endowment Income	0514-02	Unemployment Trust
0481-03	Charitable Institutions Endowment Income	0514-03	Employment Security Reserve
0481-04	Normal School Endowment Income	0514-04	Unemployment Insurance Refund
0481-05	Penitentiary Endowment Income	0514-31	Special Benefit Payment
0481-06	Scientific School Endowment Income	0515-00	Insurance Refund
0481-07	Mental Hospital Endowment Income	0516-00	Tax Commission Refunds
0481-08	University Endowment Income	0517-00	Real Estate Recovery
0481-09	Capitol Endowment Income	0518-01	Abandoned Property Trust - Unclaimed Property
0481-10	Public School Endowment Income	0518-02	Abandoned Property - Escheat Trust
0481-24	Veterans Home Endowment Income	0519-00	Industrial Special Indemnity
0481-26	State Hospital North Endowment Income	0520-00	Department of Insurance Liquidation Trust
0481-29	State Juvenile Corrections Center Endowment Income	0521-11	Planning and Development
0481-50	School Restructuring Research and Development	0522-00	Resource Conservation and Rangeland Development
0481-53	Public School Technology	0523-00	Insurance Insolvency Administrative
0481-54	Cigarette, Tobacco and Lottery Income Taxes	0524-00	Fish and Game Expendable Trust
0481-55	Public Education Stabilization	0526-01	Public Schools Permanent Endowment
0481-56	Idaho Digital Learning Academy	0526-10	Capitol Permanent Endowment
0482-70	Endowment Administrative	0529-00	Wastewater Facility Loan
0483-00	Children's Trust	0529-16	Clean Water Revolving Loan (SCC)
0485-00	Parimutuel Distributions	0530-00	Non-Expendable Trust
0486-00	Agricultural Fees - Fresh Fruit and Vegetable Inspection	0532-00	Drinking Water Loan
0489-01	Health and Welfare Trust	0540-00	Idaho Millennium
0489-02	Environmental Protection Trust	0550-01	PERSI Administrative
0490-00	Agricultural Loans	0550-02	PERSI Special
0490-01	Revolving Development	0550-03	PERSI - Retiree Medical Insurance
0490-02	Water Management	0550-04	PERSI 401(k) Administration
0491-01	Commodity Indemnity	0560-00	Judges Retirement
0491-02	Seed Indemnity	0576-00	Motor Vehicle Trust
0492-01	Student Tuition Recovery	0577-00	Labor, Wage, And Hour Escrow
0494-00	Petroleum Price Violation	0590-00	Payroll Trust
0495-00	Community Forestry	0600-00	Election Campaign
0496-00	Parks and Recreation Expendable Trust	0624-00	Idle Pool
0497-00	Idaho Nuclear Engineering & Environmental Laboratory Settlement	0625-00	Joint Exercise of Powers
		0630-00	Custodial

Fund:    Name:

Fund:    Name:

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0650-00 Student Fees

0651-00 Payroll Local

0660-00 Restricted Current

0660-05 Equine Education

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